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									()	
				가						
1.					7,277,287	5,225,094	2,052,193			
1.					636	0	636			
	1.				636	0	636			
		1.			636	0	636			
			1.		636	0	636	()	: 318,000	318,000
								()	: 318,000	318,000
2.					7,181,804	5,153,642	2,028,162			
	1.				7,181,804	5,153,642	2,028,162			
		1.			7,181,804	5,153,642	2,028,162			
			1.		5,156,562	5,153,642	2,920		: (4,958,275,000 × 1 -195,367,000) - 5,153,642,000 =	
									: 198,287,000 × 1 =	198,287,000
			2.		2,025,242	0	2,025,242	()	: 20,000,000 × 1 =	20,000,000
								()1-1	: 38,000,000 × 1 =	38,000,000
								()1-2-1	:	48,000,000
								48,000,000 × 1 =		
								()1-2-3	: 25,000,000 ×	25,000,000
								1 =		
								()1-3-1	: 8,400,000 ×	8,400,000
								1 =		
								()1-3-3	가 : 2,900,000	2,900,000
								× 1 =		
								()1-3-4	: 3,500,000	3,500,000
								× 1 =		
								()2-2	: 600,000 ×	600,000
								1 =		
								()	: 3,840,000 ×	3,840,000
								1 =		
								()	: 517,000	517,000
								× 1 =		
								()	: 9,990,000 ×	9,990,000
								1 =		
								()	: (34,890,000	24,900,000
								× 1) - 9,990,000 =		
								()	: 13,381,000 ×	13,381,000
								1 =		
								()	: 129,227,000 ×	129,227,000
								1 =		
								()	: (188,793,000	59,566,000
								× 1) - 129,227,000 =		
								()	: 92,000	92,000
								× 1 =		
								()	:	10,000,000
								10,000,000 × 1 =		

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								()	
				가					
								() : 10,176,000 × 1 = 10,176,000	
								() : (14,123,440 × 1) - 10,176,000 = 3,948,000	
								() : (14,201,240 × 1) - 14,124,000 = 78,000	
								() : (27,545,570 × 1) - 14,202,000 = 13,344,000	
								() : (27,970,000 × 1) - 27,546,000 = 424,000	
								() : 1,680,000 × 1 = 1,680,000	
								() : 90,000,000 × 1 = 90,000,000	
								() : 48,648,600 × 1 = 48,649,000	
								() : 90,000,000 × 1 = 90,000,000	
								() : 2,200,000 × 1 = 2,200,000	
								() : (7,894,000 × 1) - 2,200,000 = 5,694,000	
								() : 59,451,000 × 1 = 59,451,000	
								() : (85,116,000 × 1) - 59,451,000 = 25,665,000	
								() : 605,880,000 × 1 = 605,880,000	
								() : 1,500,000 × 1 = 1,500,000	
								() : 5,161,000 × 1 = 5,161,000	
								() : (10,322,000 × 1) - 5,161,000 = 5,161,000	
								() : 5,500,000 × 1 = 5,500,000	
								() : (15,500,000 × 1) - 5,500,000 = 10,000,000	
								() : 35,365,000 × 1 = 35,365,000	
								() : (40,899,000 × 1) - 35,365,000 = 5,534,000	
								() : 245,000 × 1 = 245,000	
								() : 1,200,000 × 1 = 1,200,000	
								() : 130,000 × 1 = 130,000	
								() : 11,000,000 × 1 = 11,000,000	
								() : 1,400,000 × 1 = 1,400,000	
								() : 1,200,000 × 1 = 1,200,000	
								() : 1,790,000 × 1 = 1,790,000	

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								()	
				가					
								() : (2,148,000 × 1) - 1,790,000 =	358,000
								() : 3,600,000 × 1 =	3,600,000
								() : 58,721,000 × 1 =	58,721,000
								() : 12,440,000 × 1 =	12,440,000
								() : 4,774,620 × 1 =	4,775,000
								() : 1,300,000 × 1 =	1,300,000
								() : 8,863,400 × 1 =	8,864,000
								() : (17,327,000 × 1) - 8,864,000 =	8,463,000
								() : 46,000,000 × 1 =	46,000,000
								() : 2,000,000 × 1 =	2,000,000
								() : 9,000,000 × 1 =	9,000,000
								() : 16,560,000 × 1 =	16,560,000
								() : 4,000,000 × 1 =	4,000,000
								() : 1,736,000,000 × 1 =	1,736,000,000
								() : (298,500,000 × 1) - 1,736,000,000 =	-1,437,500,000
								() : 110,373,000 × 1 =	110,373,000
3.					94,847	71,452	23,395		
	1.				25,932	25,932	0		
		1.			25,932	25,932	0		
			1.		25,932	25,932	0		
	2.				62,320	44,320	18,000		
		1.			18,000	0	18,000		
			1.		18,000	0	18,000	() : 18,000,000 × 1 =	18,000,000
		2.			44,320	44,320	0		
			1.		44,320	44,320	0		
	3.				6,595	1,200	5,395		
		1.			6,595	1,200	5,395		
			1.		6,595	1,200	5,395	() : -300,000=	-300,000

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								()	
				가					
								() 가 : 127,200× 1 = 128,000	
								() 가 : 63,600× 1 = 64,000	
								() 가 : 63,600× 4= 255,000	
								() : 448,000× 1 = 448,000	
								() : 4,800,000× 1 = 4,800,000	
2.					2,817,669	2,800,879	16,790		
1.					2,810,062	2,798,639	11,423		
1.					1,038,705	1,037,160	1,545		
1.					848,424	847,152	1,272		
1.					847,152	847,152	0		
2.					1,272	0	1,272	: 318,000× 4 = 1,272,000	
2.					190,281	190,008	273		
1.					190,008	190,008	0		
2.					273	0	273	: 54,600× 5 = 273,000	
2.					1,771,357	1,761,479	9,878		
1.					1,188,164	1,188,164	0		
1.					1,167,444	1,167,444	0		
2.					20,720	20,720	0		
2.					150,000	180,000	-30,000		
1.					150,000	180,000	-30,000	: -30,000,000= -30,000,000	
3.					143,918	133,470	10,448		
1.					143,918	133,470	10,448	()1 : 127,848,000-118,720,000= 9,128,000	
								()1 : 128,298,000-127,848,000= 450,000	
								()2 : 15,167,600-14,750,000= 418,000	
								()2 : 15,163,000-15,168,000= -5,000	
								() : 456,100× 1 = 457,000	
4.					16,032	16,032	0		
1.					16,032	16,032	0		

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								()	
				가					
			5.		54,088	51,813	2,275		
			1.		54,088	51,813	2,275	() : 54,087,120-51,813,000=	2,275,000
			6.		108,000	108,000	0		
			1.		108,000	108,000	0		
			7.		111,155	84,000	27,155		
			1.		111,155	84,000	27,155	() : 110,991,000-84,000,000=	26,991,000
								() : 164,000× 1 =	164,000
		2.			7,607	2,240	5,367		
		1.			2,500	1,000	1,500		
			1.		2,500	1,000	1,500		
			1.		2,500	1,000	1,500	: 1,500,000=	1,500,000
		2.			793	0	793		
		1.			793	0	793		
			1.		793	0	793	: 500,000× 1 =	500,000
								: 293,000× 1 =	293,000
		3.			4,314	1,240	3,074		
		1.			1,500	200	1,300		
			1.		1,500	200	1,300	: 1,300,000=	1,300,000
		2.			2,814	1,040	1,774		
			1.		2,814	1,040	1,774	: 1,974,238-200,000=	1,774,000
		3.			181,371	150,000	31,371		
		1.			181,371	150,000	31,371		
			1.		179,739	150,000	29,739		
			1.		179,739	150,000	29,739		
			1.		179,739	150,000	29,739	: 179,739,879-150,000,000=	29,739,000
		2.			1,632	0	1,632		
			1.		1,632	0	1,632		
			1.		1,632	0	1,632	: 1,632,460=	1,632,000

2019

	10,276,327	8,175,973	2,100,354		
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								()
				가				()
1.					5,491,078	5,321,009	170,069	
1.					4,881,757	4,921,384	-39,627	
	1.				4,493,898	4,533,525	-39,627	
		1.			2,755,200	2,905,200	-150,000	
			1.		2,755,200	2,905,200	-150,000	-150,000,000= -150,000,000
		2.			974,411	974,411	0	
			1.		312,000	312,000	0	
			2.		201,000	201,000	0	
			3.가		39,000	39,000	0	
			4.		10,433	10,433	0	
			5.		960	960	0	
			6.		150,000	150,000	0	
			7.	가 1	6,000	6,000	0	
			8.	가 2	10,080	10,080	0	
			9.	가 4	46,800	46,800	0	
			10.	가 6	360	360	0	
			11.		192,378	192,378	0	
			12.		5,400	5,400	0	
		3.			380,800	380,800	0	
			1.		78,000	78,000	0	
			2.	가	295,000	295,000	0	
			3.		7,800	7,800	0	
		4.			273,114	273,114	0	
			1.		273,114	273,114	0	
		5.			110,373	0	110,373	
			1.		110,373	0	110,373 ()	110,372,160x 1 = 110,373,000
		2.			387,859	387,859	0	
			1.		228,045	228,045	0	

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								()
				가				()
				1.	228,045	228,045	0	
				2.	59,549	59,549	0	
				1.	21,000	21,000	0	
				2.	19,103	19,103	0	
				3.	1,620	1,620	0	
				4.가	4,200	4,200	0	
				5.	1,491	1,491	0	
				6.	11,775	11,775	0	
				7.	360	360	0	
				3.	54,836	54,836	0	
				1.	10,920	10,920	0	
				2. 가	22,473	22,473	0	
				3. 가	10,523	10,523	0	
				4.	10,920	10,920	0	
				4.	45,429	45,429	0	
				1.	45,429	45,429	0	
				2.	557,622	390,825	166,797	
				1.	500,382	333,585	166,797	
				1.	483,585	333,585	150,000	
				1.	444,025	294,025	150,000	150,000,000= 150,000,000
				2.	39,560	39,560	0	
				2.	4,357	0	4,357	
				1.	3,840	0	3,840 ()	3,840,000x 1 = 3,840,000
				2.	517	0	517 ()	516,600x 1 = 517,000
				3.	12,440	0	12,440	
				1.	12,440	0	12,440 ()	12,439,740x 1 = 12,440,000
				2.	57,240	57,240	0	
				1.	57,240	57,240	0	

: 1 (:)

								()	
				가				()	
				1.	57,240	57,240	0		
	3.				51,699	8,800	42,899		
		1.			8,800	8,800	0		
			1.		8,800	8,800	0		
				1.	1,300	1,300	0		
				2.	500	500	0		
				3.	7,000	7,000	0		
		2.			42,899	0	42,899		
			1.		40,899	0	40,899		
				1.	40,899	0	40,899	()	35,365,000
								35,365,000× 1 =	
								()	5,534,000
								5,534,000× 1 =	
			2.		2,000	0	2,000		
				1.	2,000	0	2,000	()	2,000,000
								2,000,000× 1 =	
2.	/				2,753,908	1,509,269	1,244,639		
	1.				1,499,887	1,218,084	281,803		
		1.			1,499,887	1,218,084	281,803		
			1.		557,535	368,742	188,793		
				1.	508,895	326,502	182,393	()	104,614,000
								104,614,000× 1 =	
								()	-1,101,000
								-1,101,000=	
								()	984,000
								984,000× 1 =	
								()	1,312,000
								1,312,000× 1	
								()	12,579,000
								12,579,000× 1 =	
								()	16,606,000
								16,606,000× 1 =	
								()	1,680,000
								가 1,680,000× 1 =	
								()	2,240,000
								가 2,240,000× 1 =	
								()	2,400,000
								2,400,000× 1 =	
								()	3,200,000
								3,200,000× 1 =	
								()	249,000
								249,000× 1 =	

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								()
				가				()
								() 328,000× 1 = 328,000
								() 6,721,000× 1 = 6,721,000
								() 7,560,000× 1 = 7,560,000
								() 6,720,000× 1 = 6,720,000
								() 1,100,400× 1 = 1,101,000
								() 7,200,000× 1 = 7,200,000
								() 가 8,000,000× 1 = 8,000,000
				2.	6,400	0	6,400	() 6,400,000× 1 = 6,400,000
				3.	42,240	42,240	0	
				2.	2,400	2,400	0	
				1.	2,400	2,400	0	
				3.	778,800	778,800	0	
				1.	778,800	778,800	0	
				4.	47,422	47,422	0	
				1.	22,510	22,510	0	
				2.	6,000	6,000	0	
				3.	6,792	6,792	0	
				4.	12,000	12,000	0	
				5.	120	120	0	
				5.	20,720	20,720	0	
				1.	20,720	20,720	0	
				6.	27,865	0	27,865	
				1.	27,865	0	27,865	() 2,200,000× 1 = 2,200,000
								() 25,665,000× 1 = 25,665,000
				7.	65,145	0	65,145	
				1.	65,145	0	65,145	() 59,451,000× 1 = 59,451,000
								() 5,694,000× 1 = 5,694,000
				2.	32,840	31,340	1,500	

: 1 (:)

								()		
				가				()		
		1. []			20,440	18,940	1,500			
		1.			100	100	0			
			1.		100	100	0			
		2.			11,790	11,790	0			
			1.		11,790	11,790	0			
		3.			5,050	5,050	0			
			1.		5,050	5,050	0			
		4.			2,000	2,000	0			
			1.		2,000	2,000	0			
		5. []			1,500	0	1,500			
			1.		1,500	0	1,500	() 1,500,000× 1 =		1,500,000
		2.			12,400	12,400	0			
		1.			10,300	10,300	0			
			1.		10,300	10,300	0			
		2.			600	600	0			
			1.		600	600	0			
		3.			1,500	1,500	0			
			1.		1,500	1,500	0			
		3.			931,906	0	931,906			
		1. []			94,393	0	94,393			
		1. []			27,970	0	27,970			
			1.		27,970	0	27,970	()	10,176,000× 1 =	10,176,000
								()	10,388,000× 1 =	10,388,000
								()	424,000× 1 =	424,000
								()	3,947,440× 1 =	3,948,000
								()	77,240× 1 =	78,000
								()	2,955,570× 1 =	2,956,000
		2. 가			447	0	447			

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								()
				가				()
				1.	447	0	447	() 가 127,200x 1 = 128,000
								() 가 63,600x 1 = 64,000
								() 가 63,600x 4 = 255,000
				3.	48,649	0	48,649	
				1.	48,649	0	48,649	() 48,648,600x 1 = 48,649,000
				4.	17,327	0	17,327	
				1.	17,327	0	17,327	() 8,863,400x 1 = 8,864,000
								() 8,463,000x 1 = 8,463,000
				2.	605,880	0	605,880	
				1.	605,880	0	605,880	
				1.	605,880	0	605,880	() 3,300 x 611 x 120 = 241,956,000
								() 3,300 x 919 x 120 = 363,924,000
				3.	46,130	0	46,130	
				1.	46,000	0	46,000	
				1.	46,000	0	46,000	() 46,000,000x 1 = 46,000,000
				2.	130	0	130	
				1.	130	0	130	() 130,000x 1 = 130,000
				4.	90,000	0	90,000	
				1.	90,000	0	90,000	
				1.	90,000	0	90,000	() 90,000,000x 1 = 90,000,000
				5.	4,867	0	4,867	
				1.	92	0	92	
				1.	92	0	92	() 92,000x 1 = 92,000
				2.	4,775	0	4,775	
				1.	4,775	0	4,775	() 4,774,620x 1 = 4,775,000
				6.	90,000	0	90,000	
				1.	90,000	0	90,000	
				1.	90,000	0	90,000	() 90,000,000x 1 = 90,000,000

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								()
				가				()
		7.[]			636	0	636	
		1.[]			636	0	636	
		1.			636	0	636	() 318,000× 1 = 318,000
								() 318,000× 1 = 318,000
	4.				289,275	259,845	29,430	
	1.				289,275	259,845	29,430	
		1.			16,032	16,032	0	
			1.		16,032	16,032	0	
		2.			54,088	51,813	2,275	
			1.		54,088	51,813	2,275	() 54,087,120-51,813,000= 2,275,000
		3.	()		108,000	108,000	0	
			1.		108,000	108,000	0	
		4.			111,155	84,000	27,155	
			1.		111,155	84,000	27,155	() 110,991,000-84,000,000= 26,991,000
								() 164,000× 1 = 164,000
	3.				353,698	286,581	67,117	
	1.				131,919	88,110	43,809	
		1.			36,218	36,130	88	
			1.	()	4,088	4,000	88	
				1.	4,088	4,000	88	() 4,087,070-4,000,000= 88,000
		2.			120	120	0	
			1.		120	120	0	
		3.			30,010	30,010	0	
			1.		21,510	21,510	0	
			2.		3,000	3,000	0	
			3.		3,000	3,000	0	
			4.		2,500	2,500	0	
		4.			2,000	2,000	0	

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								()	
				가				()	
				1.	1,680	1,680	0		
				2.	320	320	0		
				2.	3,800	3,800	0		
				1.	3,800	3,800	0		
				1.	600	600	0		
				2.	3,200	3,200	0		
				3.	440	440	0		
				1. -	440	440	0		
				1.	440	440	0		
				4.	22,400	5,400	17,000		
				1.	2,400	5,400	-3,000		
				1.	2,400	5,400	-3,000	1	-1,500,000= -1,500,000
								2	-1,500,000= -1,500,000
				2.	20,000	0	20,000		
				1.	20,000	0	20,000	()	20,000,000× 1 = 20,000,000
				5.	40,198	28,050	12,148		
				1. -	19,000	19,000	0		
				1.	15,500	15,500	0		
				2.	3,500	3,500	0		
				2. 가 -	9,050	9,050	0		
				1.	9,050	9,050	0		
				3.	10,000	0	10,000		
				1.	10,000	0	10,000	()	10,000,000× 1 = 10,000,000
				4.	1,790	0	1,790		
				1.	1,790	0	1,790	()	1,790,000× 1 = 1,790,000
				5.	358	0	358		
				1.	358	0	358	()	179,000× 2 = 358,000
				6.	17,280	3,400	13,880		

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								()
				가				()
			1.		3,400	3,400	0	
			1.		3,400	3,400	0	
			2.		1,680	0	1,680	
			1.		1,680	0	1,680	() 1,680,000× 1 = 1,680,000
			3.		1,200	0	1,200	
			1.		1,200	0	1,200	() 1,200,000× 1 = 1,200,000
			4.		11,000	0	11,000	
			1.		11,000	0	11,000	() 11,000,000× 1 = 11,000,000
			7.		5,440	5,440	0	
			1.		2,940	2,940	0	
			1.		2,940	2,940	0	
			2.		2,500	2,500	0	
			1.		2,500	2,500	0	
			8.		5,898	5,450	448	
			1.		4,200	4,200	0	
			1.		4,200	4,200	0	
			2.		1,698	1,250	448	
			1.		448	0	448	() 448,000× 1 = 448,000
			2.		1,250	1,250	0	
			9.		245	0	245	
			1.		245	0	245	
			1.		245	0	245	() 245,000× 1 = 245,000
			2.		221,779	198,471	23,308	
			1.		47,461	30,901	16,560	
			1.	()-	5,400	5,400	0	
			1.		5,400	5,400	0	
			2.	-	13,700	13,700	0	
			1.		13,700	13,700	0	

: 1 (:)

								()
				가				()
			3.		9,000	9,000	0	
			1.		9,000	9,000	0	
			4.		801	801	0	
			1.		801	801	0	
			5.	가	2,000	2,000	0	
			1.		2,000	2,000	0	
			6.		16,560	0	16,560	
			1.		16,560	0	16,560	() x 138 = 120,000 16,560,000
		2.			143,918	133,470	10,448	
		1.1			128,298	118,720	9,578	
		1.			128,298	118,720	9,578	() ¹ 127,848,000-118,720,000= 9,128,000
								() ¹ 128,298,000-127,848,000= 450,000
		2.2			15,163	14,750	413	
		1.			15,163	14,750	413	() 15,167,600-14,750,000= 418,000
								() 15,163,000-15,168,000= -5,000
		3.			457	0	457	
		1.			457	0	457	() = 456,100x 1 457,000
		3.			20,450	22,450	-2,000	
		1.	-		4,150	4,150	0	
		1.			4,150	4,150	0	
		2.	-		6,300	6,300	0	
		1.			6,300	6,300	0	
		3.	()		9,000	9,000	0	
		1.			9,000	9,000	0	
		4.	()		1,000	3,000	-2,000	
		1.			1,000	3,000	-2,000	() -2,000,000= -2,000,000
		4.			0	3,000	-3,000	
		1.			0	3,000	-3,000	

: 1 (:)

								()
				가				()
				1.	0	3,000	-3,000	-3,000,000=-3,000,000
		5.			9,950	8,650	1,300	
			1.		8,650	8,650	0	
				1.	8,650	8,650	0	
			2.		1,300	0	1,300	
				1.	1,300	0	1,300	() 1,300,000(1 1,300,000
4.					293,403	272,550	20,853	
	1.				160,322	180,000	-19,678	
		1.			160,322	180,000	-19,678	
			1.		150,000	180,000	-30,000	
				1.	150,000	180,000	-30,000	-30,000,000=-30,000,000
			2.		10,322	0	10,322	
				1.	8,522	0	8,522	() 3,361,000× 1 = 3,361,000
								() 5,161,000× 1 = 5,161,000
				2.	1,800	0	1,800	() 1,800,000× 1 = 1,800,000
	2.				16,500	19,500	-3,000	
		1.			16,500	19,500	-3,000	
			1.		16,500	19,500	-3,000	
				1.	11,000	14,000	-3,000	-3,000,000=-3,000,000
				2.	4,000	4,000	0	
				3.	1,500	1,500	0	
	3.				11,100	11,100	0	
		1.			11,100	11,100	0	
			1.		11,100	11,100	0	
				1.	1,100	1,100	0	
				2.	10,000	10,000	0	
	4.				104,581	60,750	43,831	
		1.			104,581	60,750	43,831	

: 1 (:)

								()	
				가				()	
			1.		47,700	60,750	-13,050		
			1.		23,400	23,400	0		
			2.		20,700	21,700	-1,000	-1,000,000=	-1,000,000
			3.		3,600	3,600	0		
			4.		0	12,050	-12,050	-8,000,000=	-8,000,000
								-2,250,000=	-2,250,000
								-1,800,000=	-1,800,000
			2.		13,381	0	13,381		
			1.		11,628	0	11,628	()	10,488,000× 1 = 10,488,000
								()	360,000× 1 = 360,000
								()	780,000× 1 = 780,000
			2.		400	0	400	()	400,000× 1 = 400,000
			3.		1,353	0	1,353	()4	1,353,000× 1 = 1,353,000
			3.	2	18,000	0	18,000		
			1.		18,000	0	18,000	()	2 18,000,000× 1 = 18,000,000
			4.		15,500	0	15,500		
			1.		15,500	0	15,500	()	5,500,000× 1 = 5,500,000
								()	10,000,000× 1 = 10,000,000
			5.		1,200	0	1,200		
			1.		1,200	0	1,200	()	1,200,000× 1 = 1,200,000
			6.		4,800	0	4,800		
			1.		4,800	0	4,800	()	4,800,000× 1 = 4,800,000
			7.	100	4,000	0	4,000		
			1.		4,000	0	4,000	()	4,000,000× 1 = 4,000,000
	5.				900	1,200	-300		
		1.				900	1,200	-300	
		1.				900	1,200	-300	
		1.				900	1,200	-300	() -300,000= -300,000
		1.				900	1,200	-300	

: 1 (:)

								()
				가				()
5.					523,092	308,650	214,442	
	1.				169,984	51,150	118,834	
		1.			169,984	51,150	118,834	
			1.		9,730	13,800	-4,070	
				1.	9,330	13,400	-4,070	-2,520,000= -2,520,000
								-1,050,000= -1,050,000
								-500,000= -500,000
				2.	400	400	0	
		2.			13,854	17,350	-3,496	
			1.		13,854	17,350	-3,496	-1,740,000= -1,740,000
								-42,360= -42,000
								, -714,000= -714,000
								-1,000,000= -1,000,000
		3.			12,000	12,000	0	
			1.		12,000	12,000	0	
		4.			4,500	4,500	0	
			1.		200	200	0	
			2.		4,300	4,300	0	
		5.			3,500	3,500	0	
			1.		3,000	3,000	0	
			2.		500	500	0	
		6.	(1-1)		38,000	0	38,000	
			1.		38,000	0	38,000	() 38,000,000× 1 = 38,000,000
		7.	(1-2-1)		48,000	0	48,000	
			1.		48,000	0	48,000	() 48,000,000× 1 = 48,000,000
		8.	(1-2-3)		25,000	0	25,000	
			1.		25,000	0	25,000	() 25,000,000× 1 = 25,000,000
		9.	(1-3-1)		8,400	0	8,400	

: 1 (:)

								()
				가				()
			1.		8,400	0	8,400	() 8,400,000× 1 = 8,400,000
		10.	(1-3-3)		2,900	0	2,900	
			1.		2,900	0	2,900	() 가 2,900,000× 1 = 2,900,000
		11.	(1-3-4)		3,500	0	3,500	
			1.		3,500	0	3,500	() 3,500,000× 1 = 3,500,000
		12.	(2-2)		600	0	600	
			1.		600	0	600	() 600,000× 1 = 600,000
	2.				4,500	3,100	1,400	
		1.			3,100	1,700	1,400	
			1.		1,200	1,200	0	
			1.		1,200	1,200	0	
		2.			500	500	0	
			1.		500	500	0	
		3.			1,400	0	1,400	
			1.		1,400	0	1,400	() 1,400,000× 1 = 1,400,000
		2.			1,400	1,400	0	
			1.		1,400	1,400	0	
			1.		500	500	0	
			2.		500	500	0	
			3.		400	400	0	
	3.				8,500	18,400	-9,900	
		1.			1,800	1,800	0	
			1.		1,800	1,800	0	
			1.		1,800	1,800	0	
		2.			6,700	16,600	-9,900	
			1.		6,700	16,600	-9,900	
			1.		2,640	2,640	0	
			2.		4,060	13,960	-9,900	-9,900,000=- -9,900,000

: 1 (:)

								()
				가				()
4.					340,108	236,000	104,108	
	1.				340,108	236,000	104,108	
	1.				242,897	236,000	6,897	
	1.				22,897	41,000	-18,103	-2,063,000=
								-1,700,000=
								-11,000,000=
								-3,340,000=
	2.				120,000	100,000	20,000	20,000,000=
	3.				100,000	95,000	5,000	5,000,000=
	2.				34,890	0	34,890	
	1.				34,890	0	34,890	() 9,990,000× 1 = 9,990,000
								() 24,900,000× 1 = 24,900,000
								() -24,900,000= -24,900,000
								() 24,900,000= 24,900,000
	3.				3,600	0	3,600	
	1.				3,600	0	3,600	() 3,600,000× 1 = 3,600,000
	4.				58,721	0	58,721	
	1.				58,721	0	58,721	() 58,721,000× 1 = 58,721,000
	6.				562,648	473,288	89,360	
	1.				182,508	176,798	5,710	
	1.				60,308	53,408	6,900	
	1.				22,700	15,700	7,000	
	1.				21,400	14,400	7,000	1,500,000=
								5,500,000=
	2.				1,300	1,300	0	
	2.				8,168	7,668	500	
	1.				2,420	1,920	500	-300,000=
								800,000=

: 1 (:)

								()
				가				()
				2.	2,100	2,100	0	
				3.	3,648	3,648	0	
				3.	8,880	8,880	0	
				1.	820	820	0	
				2.	4,560	4,560	0	
				3.	3,500	3,500	0	
				4.	20,560	21,160	-600	
				1.	20,560	21,160	-600	-600,000= -600,000
				2.	122,200	123,390	-1,190	
				1. ()	38,440	38,540	-100	
				1.	33,840	33,840	0	
				2.	400	500	-100	-100,000= -100,000
				3.	4,200	4,200	0	
				2. ()	75,540	75,740	-200	
				1.	66,340	66,340	0	
				2.	800	1,000	-200	-200,000= -200,000
				3.	8,400	8,400	0	
				3.	8,220	9,110	-890	
				1.	7,470	7,860	-390	-270,000= -270,000
								가 -120,000= -120,000
				2.	0	500	-500	-500,000= -500,000
				3.	750	750	0	
				2.	378,840	295,190	83,650	
				1.	378,840	295,190	83,650	
				1.	136,650	136,650	0	
				1.	60,000	60,000	0	
				2.	66,000	66,000	0	
				3.	10,650	10,650	0	

: 1 (:)

									()			
				가								
			2.		7,540	7,540	0					
			1.		7,540	7,540	0					
			3.		136,934	66,560	70,374					
			1.		136,934	66,560	70,374	36,114,000=	36,114,000			
								, 34,260,000=	34,260,000			
			4.		74,316	70,040	4,276					
			1.		61,800	56,600	5,200	8,200,000=	8,200,000			
								-3,000,000=	-3,000,000			
			2.		4,750	2,640	2,110	2,110,000=	2,110,000			
			3.		450	3,500	-3,050	-3,050,000=	-3,050,000			
			4.		4,816	4,800	16	4 15,180=	16,000			
			5.		2,500	2,500	0					
			5.		14,400	14,400	0					
			1.		14,400	14,400	0					
			6.		9,000	0	9,000					
			1.		9,000	0	9,000	() 9,000,000× 1 =	9,000,000			
			3.		1,300	1,300	0					
			1.		1,200	1,200	0					
			1.		1,200	1,200	0					
			1.		1,200	1,200	0					
			2.		100	100	0					
			1.		100	100	0					
			1.		100	100	0					
			7.					298,500	0	298,500		
			1.					298,500	0	298,500		
			1.					298,500	0	298,500		
			1.					298,500	0	298,500		
			1.					298,500	0	298,500	()	1,736,000,000× 1 = 1,736,000,000

: 1 (:)

								()
				가				()
								() -1,437,500,000= -1,437,500,000
8.					0	4,626	-4,626	
	1.				0	4,626	-4,626	
		1.			0	4,626	-4,626	
			1.		0	4,626	-4,626	
				1.	0	4,626	-4,626	-4,626,000= -4,626,000
					10,276,327	8,175,973	2,100,354	