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									()	
				가						
1.					371,691	281,250	90,441			
1.					371,691	281,250	90,441			
1.					371,691	281,250	90,441			
1.					371,691	281,250	90,441			
1.					209,878	208,729	1,149			
									(175,990,000 × 1,003,000	
								1) - 174,987,000 =		
									(33,888,000	146,000
								× 1) - 33,742,000 =		
2.					161,813	72,521	89,292		()	
								× 1) - 10,520,000 =	(11,800,000	1,280,000
								()	(8,411,000	3,732,000
								× 1) - 4,679,000 =		
								()	(12,681,000	4,270,000
								× 1) - 8,411,000 =		
								()	(18,277,000	5,596,000
								× 1) - 12,681,000 =		
								()	(28,601,000 ×	15,589,000
								1) - 13,012,000 =		
								()	:	15,026,000
								(27,143,000 × 1) - 12,117,000 =		
								()	(16,500,000 ×	5,500,000
								1) - 11,000,000 =		
								()	(581,540	144,000
								× 1) - 438,000 =		
								()	:	884,000
								(1,465,870 × 1) - 582,000 =		
								()	:	750,000
								(2,216,000 × 1) - 1,466,000 =		
								()	(697,250	173,000
								× 1) - 525,000 =		
								()	(1,758,640	1,061,000
								× 1) - 698,000 =		
								()	(2,659,000	900,000
								× 1) - 1,759,000 =		
								()	(10,800,000 ×	4,320,000
								1) - 6,480,000 =		
								()	(13,800,000 ×	3,000,000
								1) - 10,800,000 =		
								()	:	1,600,000
								1,600,000 × 1 =		
								()	: 1,600,000	1,600,000
								× 1 =		
								()	: 5,000,000 ×	5,000,000
								1 =		
								()	: 300,000 ×	300,000
								1 =		
								()	(+)	1,000,000
								: 1,000,000 × 1 =		
								()	()	: 1,400,000
								1,400,000 × 1 =		
								()	()	2,000,000
								: 2,000,000 × 1 =		

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								()	
				가					
								() : 1,440,000 × 1,440,000 1 =	
								() : 260,000 × 260,000 1 =	
								() : 1,000,000 × 1 =	1,000,000
								() : 4,344,000 × 1 =	4,344,000
								() : 1,186,000 × 1 =	1,186,000
								() : 1,186,000 × 1 =	1,186,000
								() : 1,000,000 × 1 =	1,000,000
								() : 1,100,000 × 1 =	1,100,000
								() : 2,000,000 × 1 =	2,000,000
								() : 401,000 × 1 =	401,000
								() : 250,000 × 1 =	250,000
2.					40,259	30,498	9,761		
1.					38,688	29,998	8,690		
1.					38,688	29,998	8,690		
1.					8,663	9,485	-822		
1.					8,252	8,252	0		
2.					411	1,233	-822	: -822,000 × 1	-822,000
2.					22,600	17,000	5,600		
1.					22,600	17,000	5,600	() () : 1,280,000 × 1	1,280,000
								() () : 4,320,000 × 1	4,320,000
3.					2,550	2,550	0		
1.					2,550	2,550	0		
4.					4,875	963	3,912		
1.					4,875	963	3,912	() : 317,000× 1	317,000
								() : 1,945,000 × 1	1,945,000
								() : 1,650,000 × 1	1,650,000
2.					1,571	500	1,071		
1.					100	100	0		

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								()	
				가					
			1.		100	100	0		
			1.		100	100	0		
		2.			20	0	20		
			1.		20	0	20		
			1.		20	0	20	: 20,000 × 1	20,000
		3.			1,451	400	1,051		
			1.		550	300	250		
			1.		550	300	250	: 250,000 × 1	250,000
			2.		901	100	801		
			1.		901	100	801	: 801,000	801,000
3.					14,299	14,299	0		
	1.				14,299	14,299	0		
		1.			14,299	14,299	0		
			1.		14,299	14,299	0		
			1.		14,299	14,299	0		
					426,249	326,047	100,202		

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								()
				가				()
1.					8,640	9,790	-1,150	
	1.				8,640	9,790	-1,150	
		1.			4,020	5,170	-1,150	
			1.		0	700	-700	
				1.	0	700	-700	-700,000 × 1 -700,000
			2.		1,800	2,250	-450	
				1.	1,800	2,250	-450	-450,000 × 1 -450,000
			3.		2,220	2,220	0	
				1.	300	300	0	
				2.	1,920	1,920	0	
		2.			4,620	4,620	0	
			1.		4,620	4,620	0	
				1.	1,500	1,500	0	
				2.	1,950	1,950	0	
				3.	1,170	1,170	0	
2.	/				60,439	48,318	12,121	
	1.				15,827	13,005	2,822	
		1.			15,827	13,005	2,822	
			1.		411	1,233	-822	
				1.	411	1,233	-822	-822,000 × 1 -822,000
			2.		2,820	3,520	-700	
				1.	2,420	2,020	400	100,000 × 4 400,000
				2.	400	1,500	-1,100	-1,100,000 × 1 -1,100,000
			3.		8,252	8,252	0	
				1.	8,252	8,252	0	
			4.	()	4,344	0	4,344	
				1.	4,344	0	4,344	() 4,344,000 4,344,000
							× 1	
	2.				9,087	9,300	-213	

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								()			
				가							
		1. []			3,087	3,300	-213				
		1.				1,450	1,450	0			
			1.				450	450	0		
			2.				1,000	1,000	0		
		2.				237	300	-63			
			1.				237	300	-63	-63,000 × 1	-63,000
		3.				200	200	0			
			1.				200	200	0		
		4.				0	150	-150			
			1.				0	150	-150	-150,000 × 1	-150,000
		5. []			1,200	1,200	0				
			1.				200	200	0		
			2.				1,000	1,000	0		
		2.			6,000	6,000	0				
		1.				1,400	1,400	0			
			1.				1,400	1,400	0		
		2.				1,100	1,100	0			
			1.				1,100	1,100	0		
		3.				3,500	3,500	0			
			1.				3,500	3,500	0		
		3.			30,025	20,513	9,512				
		1.				22,600	17,000	5,600			
			1.				11,800	10,520	1,280		
1.				11,800	10,520	1,280	() 1,280,000 × 1	1,280,000			
2.				10,800	6,480	4,320					
	1.					10,800	6,480	4,320	() 4,320,000 × 1	4,320,000	
2.			2,550	2,550	0						
				2,550	2,550	0					
	1.				2,550	2,550	0				

: 2 (:)

								()
				가				()
				1.	2,550	2,550	0	
		3.			4,875	963	3,912	
			1.		4,875	963	3,912	
				1.	4,875	963	3,912	() x 1 317,000 317,000
								() 1,945,000 x 1 1,945,000
								() 1,650,000 x 1 1,650,000
		4.			5,500	5,500	0	
			1.		3,500	3,500	0	
				1.	3,500	3,500	0	
				1.	3,500	3,500	0	
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	
				1.	2,000	2,000	0	
3.					101,664	75,927	25,737	
		1.			89,954	57,957	31,997	
			1.		8,450	9,700	-1,250	
				1.	450	900	-450	
				1.	450	900	-450	-450,000 x 1 -450,000
			2.		2,000	1,000	1,000	
				1.	2,000	1,000	1,000	20,000 x 25 x 2 1,000,000
			3.		1,100	3,900	-2,800	
				1.	1,100	3,600	-2,500	-2,500,000 x 1 -2,500,000
				2.	0	300	-300	-300,000 x 1 -300,000
			4.		900	900	0	
				1.	900	900	0	
			5.		3,000	3,000	0	
				1.	600	600	0	
				2.	2,400	2,400	0	

: 2 (:)

								()
				가				()
		6.	()		1,000	0	1,000	
			1.		1,000	0	1,000	() 100,000 900,000 × 3 × 3
								() 50,000 × 2 100,000
		2.			6,340	4,540	1,800	
			1.		4,040	4,040	0	
				1.	2,040	2,040	0	
				2.	2,000	2,000	0	
			2.		2,300	500	1,800	
				1.	1,800	0	1,800	× 1 1,800,000 1,800,000
				2.	500	500	0	
		3. []			34,661	16,912	17,749	
			1.		5,600	3,900	1,700	
				1.	1,200	1,200	0	
				2.	1,800	2,700	-900	-900,000 × 1 -900,000
				3.	2,600	0	2,600	() 1,300,000 × 2 2,600,000
			2. []		28,601	13,012	15,589	
				1.	26,097	11,760	14,337	() () 14,337,000 14,337,000 × 1
				2.	2,504	1,252	1,252	() ⁴ 1,252,000 1,252,000 × 1
			3.		460	0	460	
				1.	200	0	200	200,000 × 1 200,000
				2.	260	0	260	() 10,000 × 26 260,000
		4.			5,000	0	5,000	
			1.		5,000	0	5,000	
				1.	2,880	0	2,880	() () 32,000 × 3 × 30 2,880,000
				2.	2,120	0	2,120	() 530,000 × 4 2,120,000
		5.			3,040	600	2,440	
			1.		600	600	0	
				1.	600	600	0	

: 2 (:)

								()
				가				()
			2.		1,440	0	1,440	
			1.		1,440	0	1,440	() 20,000 1,440,000 x 72
			3.		1,000	0	1,000	
			1.		960	0	960	() 32,000 960,000 x 3 x 10
			2.		40	0	40	() 4,000 x 10 x 1 40,000
		6.			32,463	26,205	6,258	
			1.		346	346	0	
			1.		346	346	0	
			2.		384	384	0	
			1.		384	384	0	
			3.		200	200	0	
			1.		200	200	0	
			4.		4,054	2,308	1,746	
			1.		4,054	2,308	1,746	1,746,000 x 1 1,746,000
			5.		640	1,240	-600	
			1.		140	140	0	
			2.		500	1,100	-600	-600,000 x 1 -600,000
			6.		1,400	3,000	-1,600	
			1.		1,400	3,000	-1,600	() -1,600,000 x 1 -1,600,000
			7.		400	400	0	
			1.		400	400	0	
			8.		2,000	3,000	-1,000	
			1.		2,000	3,000	-1,000	-1,000,000 x 1 -1,000,000
			9.		2,000	2,000	0	
			1.		2,000	2,000	0	
			10.		2,960	2,960	0	
			1.		2,960	2,960	0	
			11.3		4,500	4,000	500	

: 2 (:)

								()
				가				()
				1.	4,500	4,000	500	3 500,000 × 1 500,000
			12.		1,200	1,200	0	
				1.	1,000	1,000	0	
				2.	200	200	0	
			13.		384	184	200	
				1.	300	100	200	200,000 × 1 200,000
				2.	84	84	0	
			14.		5,520	4,020	1,500	
				1.	3,500	2,000	1,500	1,500,000 × 1 1,500,000
				2.	2,020	2,020	0	
			15.		2,659	525	2,134	
				1.	2,659	525	2,134	() (, 173,000) 172,250 × 1 () (, 1,061,000) 1,061,000 × 1 () (, 900,000) 900,000 × 1
			16.		2,216	438	1,778	
				1.	1,024	128	896	() 128,000 × 1 128,000 () 128,000 × 3 384,000 () 128,000 × 3 384,000
				2.	1,192	310	882	() (,) 16,000 15,540 × 1 () (,) 500,000 500,000 × 1 () (,) 366,000 366,000 × 1
			17.		1,600	0	1,600	
				1.	576	0	576	() 32,000 × 2 576,000 × 9
				2.	1,024	0	1,024	() 224,000 224,000 × 1 () 100,000 × 8 800,000
	2.				11,710	17,970	-6,260	
		1.			4,260	7,720	-3,460	
			1.		3,720	4,320	-600	

: 2 (:)

								()
				가				()
			1.		3,720	4,320	-600	-600,000 × 1 -600,000
			2.		40	600	-560	
			1.		40	600	-560	-560,000 × 1 -560,000
			3.		500	2,200	-1,700	
			1.		500	1,500	-1,000	-500,000 × 2 -1,000,000
			2.		0	700	-700	-350,000 × 2 -700,000
			4.	()	0	600	-600	
			1.		0	600	-600	-600,000 × 1 -600,000
			2.		7,450	10,250	-2,800	
			1.		4,900	7,700	-2,800	
			1.		1,400	800	600	200,000 × 3 600,000
			2.		3,500	6,900	-3,400	-3,400,000 × 1 -3,400,000
			2.	()	2,550	2,550	0	
			1.		2,550	2,550	0	
			4.		90,487	51,284	39,203	
			1.		84,686	45,884	38,802	
			1.		17,024	9,904	7,120	
			1.	()	3,224	3,424	-200	
			1.		2,784	2,784	0	
			2.		440	640	-200	-200,000 × 1 -200,000
			2.	()	10,800	6,480	4,320	
			1.		10,240	5,920	4,320	() 32,000 × 135 4,320,000
			2.		560	560	0	
			3.	()	3,000	0	3,000	
			1.		3,000	0	3,000	() 3,000,000 × 1 3,000,000
			2.		37,897	23,863	14,034	
			1.	()	6,720	8,664	-1,944	
			1.		320	2,864	-2,544	-2,144,000 × 1 -2,144,000

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								()
				가				()
								-400,000 × 1 -400,000
			2.		6,180	5,580	600	400,000 × 3 1,200,000
								-600,000 × 1 -600,000
			3.		220	220	0	
			2.	()	18,277	4,679	13,598	
			1.		16,946	4,344	12,602	() 3,397,000 3,397,000 × 1
								() 3,943,000 3,943,000 × 1
								() 4,076,000 4,076,000 × 1
								() 1,186,000 1,186,000 × 1
			2.		1,331	335	996	() 4 335,000 × 1 335,000 () 4 327,000 × 1 327,000 () 4 334,000 × 1 334,000
			3.	()	11,800	10,520	1,280	
			1.		9,792	9,792	0	
			2.		2,008	728	1,280	() 1,280,000 320,000 × 4
			4.		1,100	0	1,100	
			1.		1,100	0	1,100	() 1,100,000 1,100,000 × 1
			3.		29,765	12,117	17,648	
			1.		28,329	12,117	16,212	
			1.		25,967	10,936	15,031	() 13,845,000 × 1 13,845,000 () () 1,185,570 1,186,000 × 1
			2.		2,362	1,181	1,181	() 4 1,181,000 1,181,000 × 1
			2.		1,186	0	1,186	
			1.		1,186	0	1,186	() () 1,185,540 1,186,000 × 1
			3.		250	0	250	
			1.		250	0	250	() 250,000 × 1 250,000
			2.		5,801	5,400	401	
			1.		5,801	5,400	401	

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								()
				가				()
			1.		4,400	4,400	0	
			1.		4,400	4,400	0	
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.		401	0	401	
			1.		401	0	401	() × 1 401,000 401,000
5.					50,910	31,610	19,300	
	1.				6,252	7,180	-928	
		1.			6,252	7,180	-928	
			1.		2,750	3,000	-250	
			1.		2,750	3,000	-250	-250,000 × 1 -250,000
			2.		1,800	1,800	0	
			1.		1,800	1,800	0	
			3.		800	800	0	
			1.		800	800	0	
			4.		234	300	-66	
			1.		234	300	-66	-66,000 × 1 -66,000
			5.		668	1,280	-612	
			1.		668	1,280	-612	-612,000 × 1 -612,000
	2.				3,618	2,790	828	
		1.			1,800	2,200	-400	
			1.		1,800	2,200	-400	
			1.		0	200	-200	-200,000× 1 -200,000
			2.		1,800	2,000	-200	-200,000 × 1 -200,000
		2.			1,818	390	1,428	
			1.		218	390	-172	
			1.		100	200	-100	-100,000 × 1 -100,000
			2.		90	90	0	

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								()
				가				()
			3.		28	100	-72	-72,000 × 1 -72,000
			2.	()	1,600	0	1,600	
			1.		200	0	200	() 100,000 × 2 200,000
			2.		1,400	0	1,400	() 100,000 × 7 × 2 1,400,000
		3.			0	200	-200	
			1.		0	200	-200	
			1.		0	100	-100	-100,000 × 1 -100,000
			2.		0	100	-100	-100,000 × 1 -100,000
	3.				20,900	11,000	9,900	
		1.			20,900	11,000	9,900	
			1.		11,000	11,000	0	
			1.		220	220	0	
			2.		1,200	1,200	0	
			3.		8,380	8,380	0	
			4.		1,200	1,200	0	
			2.	(+)	1,000	0	1,000	
			1.		1,000	0	1,000	() 10,000 × 50 × 2 1,000,000
			3.	()	1,400	0	1,400	
			1.		980	0	980	() 30,000 × 10 × 2 +19,000 × 10 × 2 980,000
			2.		420	0	420	() (15,000 × 10 × 2)+(3,000 × 10 × 4) 420,000
			4.	()	2,000	0	2,000	
			1.		2,000	0	2,000	() 15,000 × 26 × 5 +10,000 × 5 2,000,000
			5.		5,500	0	5,500	
			1.		800	0	800	() (,) 400,000 × 2 800,000
			2.		4,700	0	4,700	() (, , ,) 2,350,000 × 2 4,700,000
	4.				16,640	10,140	6,500	
		1.			16,640	10,140	6,500	
			1.		16,340	10,140	6,200	

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								()
				가				()
				1.	5,640	5,640	0	
				2.	10,700	4,500	6,200	TV 6,200,000 × 1 6,200,000
			2.		300	0	300	
				1.	110	0	110 ()	110,000 × 1 110,000
				2.	190	0	190 ()	47,500 190,000
							× 4	
			5.		3,500	500	3,000	
		1.			3,500	500	3,000	
			1.		3,500	500	3,000	
			1.		3,500	500	3,000	100,000 × 30 3,000,000
6.					112,709	105,118	7,591	
				1.	32,421	30,721	1,700	
				1.	22,960	21,260	1,700	
				1.	6,000	6,000	0	
				1.	400	400	0	
				2.	5,600	5,600	0	
				2.	7,700	7,000	700	
				1.	1,500	1,500	0	
				2.	3,200	2,500	700	350,000 700,000
				3.	3,000	3,000	0	× 2
				3.	9,260	8,260	1,000	
				1.	4,760	3,760	1,000	1,000,000 1,000,000
				2.	1,500	1,500	0	× 1
				3.	3,000	3,000	0	
				2.	9,461	9,461	0	
				1.	9,461	9,461	0	
				1.	4,281	4,881	-600	-600,000 × 1 -600,000
				2.	3,000	3,000	0	
				3.	120	120	0	

: 2 (:)

								()
				가				()
				4.	860	860	0	
				5.	1,200	600	600	600,000 × 1 600,000
	2.				77,348	73,457	3,891	
		1.			77,348	73,457	3,891	
			1.		13,190	15,699	-2,509	
				1.	7,491	10,000	-2,509	-2,509,000 × 1 -2,509,000
				2.	1,200	1,200	0	
				3.	4,499	4,499	0	
			2.		157	157	0	
				1.	157	157	0	
			3.		2,483	2,483	0	
				1.	2,483	2,483	0	
			4.		250	250	0	
				1.	250	250	0	
			5.		400	400	0	
				1.	400	400	0	
			6.		500	500	0	
				1.	500	500	0	
			7.		2,500	2,500	0	
				1.	2,500	2,500	0	
			8.		18,718	12,718	6,000	
				1.	10,718	12,718	-2,000	-800,000 × 1 -800,000
								-1,200,000 × 1 -1,200,000
				2.	8,000	0	8,000	8,000,000 × 1 8,000,000
			9.		22,436	22,236	200	
				1.	21,108	21,108	0	
				2.	200	0	200	200,000 × 1 200,000
				3.	1,128	1,128	0	

: 2 (:)

								()
				가				()
			10.		16,506	16,306	200	
			1.		15,492	15,492	0	
			2.		200	0	200	200,000 × 1 200,000
			3.		814	814	0	
			11.		208	208	0	
			1.		208	208	0	
		3.			2,940	940	2,000	
		1.			940	940	0	
		1.			940	940	0	
		1.			240	240	0	
		2.			700	700	0	
		2.			2,000	0	2,000	
		1.			2,000	0	2,000	
		1.			200	0	200	() 100,000 × 2 200,000
		2.			1,560	0	1,560	() 30,000 × 18 1,080,000
							× 2	() 15,000 × 8 × 4 480,000
		3.			240	0	240	() 30,000 × 8 240,000
							× 1	
		7.			1,400	4,000	-2,600	
		1.			1,400	4,000	-2,600	
		1.			1,400	4,000	-2,600	
		1.			1,400	4,000	-2,600	
		1.			1,400	4,000	-2,600	-2,000,000 × 1 -2,000,000
								-600,000 × 1 -600,000
					426,249	326,047	100,202	