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					()				
가									
1.					362,006	313,640	48,366		
1.					359,006	313,640	45,366		
1.					359,006	313,640	45,366		
1.					359,006	313,640	45,366		
1.					208,695	203,918	4,777	2018 : (174,978,000 5,071,000 × 1) - 169,907,000 =	
								2018 : (33,717,000 -294,000 × 1) - 34,011,000 =	
2.					150,311	109,722	40,589	()2018 1 : 378,000 (2,640,000 × 1) - 2,262,000 =	
								()2018 3-8 (1) : 14,287,000 : (25,549,710 × 1) - 11,262,000 =	
								()2018 : (11,000,000 1,000,000 × 1) - 10,000,000 =	
								()2018 (: 5,000,000 (20,000,000 × 1) - 15,000,000 =	
								()2018 (: 8,104,000 (28,104,000 × 1) - 20,000,000 =	
								()2018 () 180,000 : (1,218,000 × 1) - 1,038,000 =	
								()2018 () 150,000 : (1,015,000 × 1) - 865,000 =	
								() : 5,790,000 × 5,790,000 1 =	
								() : 200,000 200,000 × 1 =	
								() : 5,000,000 × 1 5,000,000 =	
								() : 250,000 250,000 × 1 =	
								() : 250,000 250,000 250,000 × 1 =	
2.					3,000	0	3,000		
1.					3,000	0	3,000		
1.					3,000	0	3,000		
1.					3,000	0	3,000	()2000000 *1 : 2,000,000 × 1 = 2,000,000	
								()1000000 *1 : 1,000,000 × 1 = 1,000,000	
2.					52,132	38,217	13,915		
1.					51,302	37,718	13,584		
1.					51,302	37,718	13,584		
1.					9,365	9,215	150		
1.					8,939	8,939	0		

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								()	
				가					
			2.		426	276	150	: 150,000 × 1	150,000
			2.		39,704	26,600	13,104		
			1.		39,704	26,600	13,104	() × 1	: 5,000,000 5,000,000
								() × 1	: 8,104,000 8,104,000
			3.		2,233	1,903	330		
			1.		2,233	1,903	330	() × 1	: 330,000 330,000
	2.				830	499	331		
		1.			230	230	0		
			1.		230	230	0		
			1.		230	230	0		
		2.			100	0	100		
			1.		100	0	100		
			1.		100	0	100	: 100,000 × 1	100,000
		3.			500	269	231		
			1.		350	119	231		
			1.		350	119	231	: 231,000 × 1	231,000
			2.		150	150	0		
			1.		150	150	0		
	3.				14,512	14,512	0		
		1.			14,512	14,512	0		
			1.		14,512	14,512	0		
			1.		14,512	14,512	0		
			1.		14,512	14,512	0		
					428,650	366,369	62,281		

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								()
				가				()
1.					11,614	11,364	250	
	1.				4,104	3,854	250	
		1.			4,104	3,854	250	
			1.		4,104	3,854	250	
				1.	3,854	3,854	0	
				2.	250	0	250	() 250,000 × 1 250,000
	2.				7,510	7,510	0	
		1.			4,320	4,320	0	
			1.		420	420	0	
				1.	420	420	0	
			2.		1,800	1,800	0	
				1.	1,800	1,800	0	
			3.		2,100	2,100	0	
				1.	2,100	2,100	0	
		2.			3,190	3,190	0	
			1.		3,190	3,190	0	
				1.	850	850	0	
				2.	1,170	1,170	0	
				3.	1,170	1,170	0	
2.	/				68,913	48,361	20,552	
	1.				16,155	9,415	6,740	
		1.			16,155	9,415	6,740	
			1.		426	276	150	
				1.	426	276	150	150,000 × 1 150,000
			2.		1,000	200	800	
				1.	1,000	200	800	20,000 × 40 800,000
			3.		8,939	8,939	0	
				1.	8,939	8,939	0	

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								()
				가				()
			4.		5,790	0	5,790	
			1.		5,790	0	5,790	() () 5,790,000 × 1 5,790,000
	2.				4,681	4,681	0	
		1. []			3,201	3,201	0	
		1.			1,500	1,500	0	
			1.		450	450	0	
			2.		1,050	1,050	0	
		2.			241	241	0	
			1.		241	241	0	
		3.			0	0	0	
			1.		0	0	0	
		4.			160	160	0	
			1.		160	160	0	
		5. []			1,300	1,300	0	
			1.		200	200	0	
			2.		1,100	1,100	0	
	2.				1,480	1,480	0	
		1.			980	980	0	
			1.		980	980	0	
		2.			500	500	0	
			1.		500	500	0	
	3.				41,937	28,503	13,434	
		1.			39,704	26,600	13,104	
			1.		39,704	26,600	13,104	
			1.		39,704	26,600	13,104	() 5,000,000 5,000,000 × 1
								() 8,104,000 8,104,000 × 1
		2.			2,233	1,903	330	
			1.		2,233	1,903	330	

: 3 (:)

								()
				가				()
				1.	2,233	1,903	330	() × 1 330,000 330,000
	4.				6,140	5,762	378	
		1.			3,500	3,500	0	
			1.		3,500	3,500	0	
				1.	300	300	0	
				2.	3,200	3,200	0	
		2.			2,640	2,262	378	
			1.		2,640	2,262	378	
				1.	2,640	2,262	378	() 378,000 × 1 378,000
3.					105,677	105,737	-60	
	1.				80,570	83,280	-2,710	
		1.			18,700	18,700	0	
			1.		2,800	2,800	0	
				1.	2,480	2,480	0	
				2.	320	320	0	
		2.			900	900	0	
			1.		900	900	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
		4.		()	14,000	14,000	0	
			1.		7,800	7,800	0	
			2.		6,200	6,200	0	
		2.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
		3.			20,775	20,775	0	
			1.		4,775	4,775	0	
				1.	2,775	2,775	0	

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								()
				가				()
				2.	2,000	2,000	0	
			2.		16,000	16,000	0	
				1.	3,600	3,600	0	
				2.	900	900	0	
				3.	11,500	11,500	0	
		4.			4,100	4,900	-800	
			1.		4,100	4,900	-800	
				1.	1,200	1,200	0	
				2.	2,000	2,800	-800	-800,000 × 1 -800,000
				3.	900	900	0	
		5.			6,090	6,090	0	
			1.		650	650	0	
				1.	650	650	0	
			2.		1,440	1,440	0	
				1.	1,440	1,440	0	
			3.		4,000	4,000	0	
				1.	2,400	2,400	0	
				2.	1,244	1,244	0	
				3.	356	356	0	
		6.			28,905	30,815	-1,910	
			1.		0	100	-100	
				1.	0	100	-100	-100,000 × 1 -100,000
			2.		346	346	0	
				1.	346	346	0	
			3.		384	384	0	
				1.	384	384	0	
			4.		0	200	-200	
				1.	0	200	-200	-200,000 × 1 -200,000

: 3 (:)

								()
				가				()
			5.		280	280	0	
			1.		280	280	0	
			6.		3,428	3,768	-340	
			1.		3,428	3,768	-340	-200,000 × 1 -200,000
								-140,000× 1 -140,000
			2.		0	0	0	
			7.		1,800	3,000	-1,200	
			1.		1,800	3,000	-1,200	-1,200,000 × 1 -1,200,000
			8.		100	100	0	
			1.		100	100	0	
			9.		700	700	0	
			1.		700	700	0	
			10.		1,432	1,432	0	
			1.		1,432	1,432	0	
			11.		3,973	3,643	330	
			1.		3,973	3,643	330	() 80,000 × 3 240,000
								() 90,000 × 1 90,000
			12.		84	84	0	
			1.		84	84	0	
			13.		3,560	3,960	-400	
			1.		3,560	3,960	-400	-400,000 × 1 -400,000
			14.3		4,000	4,000	0	
			1.		4,000	4,000	0	
			15.		1,616	1,616	0	
			1.		1,616	1,616	0	
			16.		1,000	1,000	0	
			1.		1,000	1,000	0	
			17.		402	402	0	

: 3 (:)

								()
				가				()
				1.	402	402	0	
			18.		2,000	2,000	0	
				1.	2,000	2,000	0	
			19.		1,600	1,600	0	
				1.	1,200	1,200	0	
				2.	400	400	0	
			20.		2,200	2,200	0	
				1.	330	330	0	
				2.	660	660	0	
				3.	1,210	1,210	0	
		2.			25,107	22,457	2,650	
		1.			11,420	11,420	0	
			1.		4,620	4,620	0	
				1.	4,620	4,620	0	
			2.		600	600	0	
				1.	600	600	0	
			3.	()	1,200	1,200	0	
				1.	1,200	1,200	0	
			4.		3,200	3,200	0	
				1.	2,500	2,500	0	
				2.	700	700	0	
			5.		800	800	0	
				1.	800	800	0	
			6.		1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			10,406	7,406	3,000	
			1.		7,406	7,406	0	
				1.	800	800	0	

: 3 (:)

								()
				가				()
			2.		6,606	6,606	0	
		2.		(3,000	0	3,000	
			1.		3,000	0	3,000	() 1,000,000 × 1 = 1,000,000
								() 12,700 × 20 = 254,000
								() 10,000 × 7 × 14 = 980,000
								() 3,000 × 3 × 14 = 126,000
								() 80,000 × 4 × 2 = 640,000
		3.			2,450	2,800	-350	
			1.		550	900	-350	
				1.	550	900	-350	() -350,000 × 1 -350,000
			2.		1,200	1,200	0	
				1.	600	600	0	
				2.	600	600	0	
			3.		700	700	0	
				1.	700	700	0	
		4.			321	321	0	
			1.		321	321	0	
				1.	321	321	0	
		5.			510	510	0	
			1.		510	510	0	
				1.	150	150	0	
				2.	360	360	0	
4.					79,125	54,364	24,761	
	1.				73,086	48,325	24,761	
		1.			13,060	13,960	-900	
			1.	()	1,460	2,360	-900	
				1.	1,240	2,040	-800	-32,000 × 25 -800,000
				2.	220	320	-100	-100,000 × 1 -100,000

: 3 (:)

								()
				가				
			2.	()	11,600	11,600	0	
			1.		10,880	10,880	0	
			2.		720	720	0	
			2.		34,227	23,103	11,124	
			1.	()	1,173	273	900	
			1.		939	39	900	900,000 × 1 900,000
			2.		234	234	0	
			2.	()	4,950	7,830	-2,880	
			1.		720	3,600	-2,880	-32,000 × 90 -2,880,000
			2.		3,030	3,030	0	
			3.		1,200	1,200	0	
			3.	()	28,104	15,000	13,104	
			1.		12,058	5,964	6,094	() (, 2,645,000) 881,600 × 3 × 1 () (, 2,645,000) 881,700 × 3 × 1 -100 () 가 500,000 500,000 × 1 () 33,730 × 9 304,000
			2.		6,656	2,688	3,968	() 32,000 960,000 × 3 × 10 () 32,000 3,008,000 × 94
			3.		400	400	0	
			4.		7,742	5,324	2,418	() 583,000 × 1 583,000 () 1,835,000 × 1 1,835,000
			5.		1,248	624	624	() 4 312,000 104,000 × 3 () 4 312,000 104,000 × 3
			3.		25,799	11,262	14,537	
			1.		25,799	11,262	14,537	
			1.		23,365	10,170	13,195	() 13,195,000 × 1 13,195,000
			2.		250	0	250	() 250,000 × 1 250,000
			3.		2,184	1,092	1,092	() 182,000 × 1 × 6 4 1,092,000

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								()
				가				()
	2.				6,039	6,039	0	
		1.			6,039	6,039	0	
			1.		6,039	6,039	0	
				1.	800	800	0	
				2.	5,239	5,239	0	
5.					45,214	43,099	2,115	
	1.				7,176	6,898	278	
		1.			7,176	6,898	278	
			1.		2,620	2,620	0	
				1.	2,620	2,620	0	
			2.		2,050	2,050	0	
				1.	2,050	2,050	0	
			3.		800	800	0	
				1.	800	800	0	
			4.		178	178	0	
				1.	178	178	0	
			5.		1,528	1,250	278	
				1.	1,528	1,250	278	-212,000 × 1 -212,000
								-200,000 × 1 -200,000
								가 690,000
								230,000 × 3
	2.				3,070	3,620	-550	
		1.			950	1,500	-550	
			1.		950	1,500	-550	
				1.	200	200	0	
				2.	750	1,300	-550	-300,000 × 1 -300,000
								-250,000 × 1 -250,000
		2.			1,920	1,920	0	
			1.		420	420	0	

: 3 (:)

								()			
				가							
			1.	1.	200	200	0				
				2.	120	120	0				
				3.	100	100	0				
			2.	1,500				1,500	0		
				1.	1.	70	70	0			
					2.	1,290	1,290	0			
			3.		140	140	0				
			3.	200				200	0		
				1.	200				200	0	
		1.			1.	0	0	0			
			2.		200	200	0				
		3.	11,000				10,000	1,000			
			1.	11,000				10,000	1,000		
				1.	11,000				10,000	1,000	
					1.	1.	1,200	1,200	0		
	2.					400	400	0			
	3.					8,400	7,400	1,000 ()	(, , 1,000,000) 500,000 × 2		
	4.					1,000	1,000	0			
	4.				13,527				13,680	-153	
					1.	13,527				13,680	-153
		1.	11,367				11,520	-153			
			1.	1.		5,692	5,692	0			
				2.		5,675	5,828	-153	-153,000 × 1	-153,000	
			2.	160				160	0		
		1.		160				160	0		
	3.			2,000				2,000	0		
		1.	2,000				2,000	0			
	5.				10,441	8,901	1,540				

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								()
				가				()
		1.			10,441	8,901	1,540	
			1.		10,441	8,901	1,540	
				1.	10,441	8,901	1,540	540,000 × 1 540,000
								200,000 × 5 1,000,000
6.					115,107	96,149	18,958	
	1.				49,389	42,148	7,241	
		1.			16,598	15,798	800	
			1.		5,580	4,780	800	
				1.	400	400	0	
				2.	5,180	4,380	800	20,000 × 40 800,000
			2.		6,860	6,860	0	
				1.	1,500	1,500	0	
				2.	2,360	2,360	0	
				3.	3,000	3,000	0	
			3.		4,158	4,158	0	
				1.	2,958	2,958	0	
				2.	1,200	1,200	0	
		2.			17,450	17,450	0	
			1.		9,950	9,950	0	
				1.	9,400	9,400	0	
				2.	550	550	0	
			2.		7,200	7,200	0	
				1.	6,800	6,800	0	
				2.	400	400	0	
			3.		300	300	0	
				1.	300	300	0	
		3.			15,341	8,900	6,441	
			1.		15,141	8,900	6,241	

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								()
				가				()
				1.	9,861	3,620	6,241	1,946,000 × 1 1,946,000
								4,295,000 × 1 4,295,000
				2.	3,000	3,000	0	
				3.	120	120	0	
				4.	860	860	0	
				5.	800	800	0	
				6.	500	500	0	
			2.		200	0	200	
			1.		200	0	200 () × 4 50,000	200,000
			2.		64,778	53,061	11,717	
			1.		64,778	53,061	11,717	
			1.		15,265	15,098	167	
			1.		10,000	10,000	0	
			2.		767	600	167	167,000 × 1 167,000
			3.		4,498	4,498	0	
			2.		157	157	0	
			1.		157	157	0	
			3.		2,339	2,339	0	
			1.		2,339	2,339	0	
			4.		250	250	0	
			1.		250	250	0	
			5.		550	400	150	
			1.		550	400	150	50,000 × 3 150,000
			6.		1,900	500	1,400	
			1.		1,900	500	1,400	1,400,000 × 1 1,400,000
			7.		2,420	2,420	0	
			1.		2,420	2,420	0	
			8.		16,500	11,500	5,000	

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								()
				가				()
			1.		16,500	11,500	5,000	5,000,000 × 1 5,000,000
		9.			20,397	20,397	0	
			1.		20,397	20,397	0	
		10.			5,000	0	5,000	
			1.		5,000	0	5,000 () × 1	5,000,000 5,000,000
	3.				940	940	0	
		1.			940	940	0	
			1.		940	940	0	
				1.	240	240	0	
				2.	700	700	0	
7.					3,000	7,295	-4,295	
	1.				3,000	7,295	-4,295	
		1.			3,000	7,295	-4,295	
			1.		3,000	7,295	-4,295	
				1.	3,000	7,295	-4,295	-4,295,000 × 1 -4,295,000
					428,650	366,369	62,281	