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| | | | | | () | | | | |
|----|--|--|--|--|---------|---------|--------|--------------------------------|--|
| 가 | | | | | | | | | |
| 1. | | | | | 313,640 | 285,303 | 28,337 | | |
| 1. | | | | | 313,640 | 285,303 | 28,337 | | |
| 1. | | | | | 313,640 | 285,303 | 28,337 | | |
| 1. | | | | | 313,640 | 285,303 | 28,337 | | |
| 1. | | | | | 203,918 | 203,918 | 0 | | |
| 2. | | | | | 109,722 | 81,385 | 28,337 | ()2018 () 318,000 | |
| | | | | | | | | : (1,038,000 × 1) - 720,000 = | |
| | | | | | | | | ()2018 () 265,000 | |
| | | | | | | | | : (864,990 × 1) - 600,000 = | |
| | | | | | | | | () : 1,600,000 | |
| | | | | | | | | 1,600,000 × 1 = | |
| | | | | | | | | () () 1,500,000 | |
| | | | | | | | | : 1,500,000 × 1 = | |
| | | | | | | | | ()2018 : 5,000,000 | |
| | | | | | | | | 5,000,000 × 1 = | |
| | | | | | | | | ()2018 : 2,200,000 | |
| | | | | | | | | 2,200,000 × 1 = | |
| | | | | | | | | ()2018 : 1,200,000 | |
| | | | | | | | | : 1,200,000 × 1 = | |
| | | | | | | | | ()2018 () 1,000,000 | |
| | | | | | | | | : 1,000,000 × 1 = | |
| | | | | | | | | ()2018. : 1,440,000 | |
| | | | | | | | | 1,440,000 × 1 = | |
| | | | | | | | | ()2018 : 700,000 | |
| | | | | | | | | 700,000 × 1 = | |
| | | | | | | | | ()2018 () 510,000 | |
| | | | | | | | | : 510,000 × 1 = | |
| | | | | | | | | ()2018 가 SV 160,000 | |
| | | | | | | | | : 160,000 × 1 = | |
| | | | | | | | | () () 510,000 | |
| | | | | | | | | : 510,000 × 1 = | |
| | | | | | | | | ()2018 2,112,000 | |
| | | | | | | | | : 2,112,000 × 1 = | |
| | | | | | | | | ()2018 590,000 | |
| | | | | | | | | : 590,000 × 1 = | |
| | | | | | | | | ()2018 1,152,000 | |
| | | | | | | | | : 1,152,000 × 1 = | |
| | | | | | | | | ()2018 (SV) 2,000,000 | |
| | | | | | | | | : 2,000,000 × 1 = | |
| | | | | | | | | () : 4,000,000 × 1 4,000,000 | |
| | | | | | | | | = | |
| | | | | | | | | () : 2,000,000 2,000,000 | |
| | | | | | | | | × 1 = | |
| | | | | | | | | () : 80,000 × 1 80,000 | |
| | | | | | | | | = | |
| 2. | | | | | 38,217 | 37,314 | 903 | | |
| 1. | | | | | 37,718 | 37,135 | 583 | | |
| 1. | | | | | 37,718 | 37,135 | 583 | | |

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|--|----|----|----|---------|---------|--------|---------------------|-----------|---------------|---------|
| | | | | 가 | | | | | | |
| | | | 1. | | 9,215 | 9,215 | 0 | | | |
| | | | 1. | | 8,939 | 8,939 | 0 | | | |
| | | | 2. | | 276 | 276 | 0 | | | |
| | | | 2. | | 26,600 | 26,600 | 0 | | | |
| | | | 1. | | 26,600 | 26,600 | 0 | | | |
| | | | 3. | | 1,903 | 1,320 | 583 | | | |
| | | | 1. | | 1,903 | 1,320 | 583 () × 1 = | : 583,000 | 583,000 | |
| | | 2. | | | 499 | 179 | 320 | | | |
| | | 1. | | | 230 | 30 | 200 | | | |
| | | | 1. | | | 230 | 30 | 200 | | |
| | | | 1. | | | 230 | 30 | 200 | : 200,000 × 1 | 200,000 |
| | | 2. | | | 269 | 149 | 120 | | | |
| | | 1. | | | 119 | 119 | 0 | | | |
| | | | 1. | | | 119 | 119 | 0 | | |
| | | 2. | | | 150 | 30 | 120 | | | |
| | | | 1. | | | 150 | 30 | 120 | : 120,000 × 1 | 120,000 |
| | | 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 | |
| | | | | 366,369 | 337,129 | 29,240 | | | | |

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| | | | | | | | | () |
|----|----|----|----|----|--------|--------|--------|----------------------------------|
| | | | | 가 | | | | () |
| 1. | | | | | 11,364 | 7,900 | 3,464 | |
| | 1. | | | | 3,854 | 0 | 3,854 | |
| | | 1. | | | 3,854 | 0 | 3,854 | |
| | | | 1. | | 3,854 | 0 | 3,854 | |
| | | | | 1. | 3,854 | 0 | 3,854 | () 589,370 × 1 = 590,000 |
| | | | | | | | | () 2,111,120 × 1 = 2,112,000 |
| | | | | | | | | () 1,151,530 × 1 = 1,152,000 |
| | 2. | | | | 7,510 | 7,900 | -390 | |
| | | 1. | | | 4,320 | 4,710 | -390 | |
| | | | 1. | | 420 | 420 | 0 | |
| | | | | 1. | 420 | 420 | 0 | |
| | | 2. | | | 1,800 | 2,190 | -390 | |
| | | | 1. | | 1,800 | 2,190 | -390 | -390,000 × 1 = -390,000 |
| | | 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. | / | | | | 48,361 | 50,503 | -2,142 | |
| | 1. | | | | 9,415 | 11,432 | -2,017 | |
| | | 1. | | | 9,415 | 11,432 | -2,017 | |
| | | | 1. | | 276 | 2,293 | -2,017 | |
| | | | | 1. | 276 | 2,293 | -2,017 | -2,017,000 × 1 = -2,017,000 |
| | | 2. | | | 200 | 200 | 0 | |
| | | | 1. | | 200 | 200 | 0 | |
| | | 3. | | | 8,939 | 8,939 | 0 | |

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| | | | | | | | | () |
|--|--|--|--------|----|--------|--------|------|------------------------------|
| | | | | 가 | | | | () |
| | | | | 1. | 8,939 | 8,939 | 0 | |
| | | | 2. | | 4,681 | 5,389 | -708 | |
| | | | 1. [] | | 3,201 | 3,909 | -708 | |
| | | | 1. | | 1,500 | 1,950 | -450 | |
| | | | | 1. | 450 | 450 | 0 | |
| | | | | 2. | 1,050 | 1,500 | -450 | -300,000 × 1 -300,000 |
| | | | | | | | | -150,000 × 1 -150,000 |
| | | | 2. | | 241 | 299 | -58 | |
| | | | | 1. | 241 | 299 | -58 | -58,000 × 1 -58,000 |
| | | | 3. | | 0 | 200 | -200 | |
| | | | | 1. | 0 | 200 | -200 | -200,000 × 1 -200,000 |
| | | | 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. | | 28,503 | 27,920 | 583 | |
| | | | 1. | | 26,600 | 26,600 | 0 | |
| | | | | 1. | 26,600 | 26,600 | 0 | |
| | | | | 1. | 26,600 | 26,600 | 0 | |
| | | | 2. | | 1,903 | 1,320 | 583 | |
| | | | | 1. | 1,903 | 1,320 | 583 | |
| | | | | 1. | 1,903 | 1,320 | 583 | () 583,000 583,000 × 1 = |

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| | | | | | | | | | () | | |
|----|----|----|-----------|-------|---------|--------|-------------|------------------|----------------------------|-----------|-----------|
| | | | | 가 | | | | | | | |
| 4. | | | | | 5,762 | 5,762 | 0 | | | | |
| | 1. | | | | 3,500 | 3,500 | 0 | | | | |
| | | 1. | | | 3,500 | 3,500 | 0 | | | | |
| | | | 1. | | 300 | 300 | 0 | | | | |
| | | | 2. | | 3,200 | 3,200 | 0 | | | | |
| | | 2. | | | | 2,262 | 2,262 | 0 | | | |
| | 1. | | | | 2,262 | 2,262 | 0 | | | | |
| | | 1. | | 2,262 | 2,262 | 0 | | | | | |
| 3. | | | | | 105,737 | 85,373 | 20,364 | | | | |
| 1. | | | | | 83,280 | 66,657 | 16,623 | | | | |
| | 1. | 1. | | | 18,700 | 13,700 | 5,000 | | | | |
| | | 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 | 9,000 | 5,000 | | | |
| | | 1. | | | 7,800 | 6,000 | 1,800 | () × 15 = | 30,000 × 4 × 1 | 1,800,000 | |
| | | | 2. | | | 6,200 | 3,000 | 3,200 | () × 3 × 10 = | 100,000 | 3,000,000 |
| | | | | | | | | | () 50,000 × 4 × 1 = | | 200,000 |
| | | 2. | | | | 2,000 | 0 | 2,000 | | | |
| | | 1. | | | | 2,000 | 0 | 2,000 | | | |
| | | | 1. | | 2,000 | 0 | 2,000 | () | 200,000 × 10 | 2,000,000 | |
| | 3. | | | | | 20,775 | 20,775 | 0 | | | |
| | 1. | | | | 4,775 | 4,775 | 0 | | | | |
| | | 1. | | 2,775 | 2,775 | 0 | 200,000 × 1 | | 200,000 | | |

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| | | | | | | | | () |
|--|--|----|----|----|--------|--------|-------|----------------------------------|
| | | | | 가 | | | | () |
| | | | | | | | | 가 -200,000 × 1 -200,000 |
| | | | 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. | | | 4,900 | 4,900 | 0 | |
| | | | 1. | | 4,900 | 4,900 | 0 | |
| | | | | 1. | 1,200 | 1,200 | 0 | |
| | | | | 2. | 2,800 | 2,800 | 0 | |
| | | | | 3. | 900 | 900 | 0 | |
| | | 5. | | | 6,090 | 650 | 5,440 | |
| | | | 1. | | 650 | 650 | 0 | |
| | | | | 1. | 650 | 650 | 0 | -150,000 × 1 -150,000 |
| | | | | | | | | 150,000 × 1 150,000 |
| | | | 2. | | 1,440 | 0 | 1,440 | |
| | | | | 1. | 1,440 | 0 | 1,440 | () × 72 = 20,000 1,440,000 |
| | | | 3. | | 4,000 | 0 | 4,000 | |
| | | | | 1. | 2,400 | 0 | 2,400 | () 30,000 × 7 × 10 2,100,000 |
| | | | | | | | | 30,000 × 10 300,000 |
| | | | | 2. | 1,244 | 0 | 1,244 | () × 14 × 2 30,000 840,000 |
| | | | | | | | | -300,000 × 1 -300,000 |
| | | | | | | | | () × 4 176,000 704,000 |
| | | | 3. | | 356 | 0 | 356 | () 178,000 × 2 356,000 |
| | | 6. | | | 30,815 | 26,632 | 4,183 | |
| | | | 1. | | 100 | 100 | 0 | |
| | | | | 1. | 100 | 100 | 0 | |
| | | | 2. | | 346 | 346 | 0 | |

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| | | | | | | | | () |
|--|--|--|-----|----|-------|-------|------|-----------------------------|
| | | | | 가 | | | | () |
| | | | | 1. | 346 | 346 | 0 | |
| | | | 3. | | 384 | 384 | 0 | |
| | | | | 1. | 384 | 384 | 0 | |
| | | | 4. | | 200 | 200 | 0 | |
| | | | | 1. | 200 | 200 | 0 | |
| | | | 5. | | 280 | 280 | 0 | |
| | | | | 1. | 280 | 280 | 0 | |
| | | | 6. | | 3,768 | 4,368 | -600 | |
| | | | | 1. | 3,768 | 3,768 | 0 | |
| | | | | 2. | 0 | 600 | -600 | -300,000 × 2 -600,000 |
| | | | 7. | | 3,000 | 3,000 | 0 | |
| | | | | 1. | 3,000 | 3,000 | 0 | |
| | | | 8. | | 100 | 100 | 0 | |
| | | | | 1. | 100 | 100 | 0 | |
| | | | 9. | | 700 | 100 | 600 | |
| | | | | 1. | 700 | 100 | 600 | 10,000 × 60 600,000 |
| | | | 10. | | 1,432 | 1,600 | -168 | |
| | | | | 1. | 1,432 | 1,600 | -168 | -8,000 × 1 -8,000 |
| | | | | | | | | (.) -380,000 × 1 -380,000 |
| | | | | | | | | 220,000 × 1 220,000 |
| | | | 11. | | 3,643 | 3,060 | 583 | |
| | | | | 1. | 3,643 | 3,060 | 583 | () 80,000 × 3 = 240,000 |
| | | | | | | | | () 100,000 × 3 = 300,000 |
| | | | | | | | | () 43,000 × 1 = 43,000 |
| | | | 12. | | 84 | 84 | 0 | |
| | | | | 1. | 84 | 84 | 0 | |
| | | | 13. | | 3,960 | 3,960 | 0 | |
| | | | | 1. | 3,960 | 3,960 | 0 | |

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| | | | | | | | | () |
|--|--|----|------|-----|--------|--------|-------|--|
| | | | | 가 | | | | () |
| | | | 14.3 | | 4,000 | 4,000 | 0 | |
| | | | 1. | | 4,000 | 4,000 | 0 | |
| | | | 15. | | 1,616 | 1,850 | -234 | |
| | | | 1. | | 1,616 | 1,850 | -234 | () -5,000 × 1 -5,000 |
| | | | | | | | | (가) -29,000 -29,000 |
| | | | | | | | × 1 | |
| | | | | | | | × 1 | -200,000 -200,000 |
| | | | 16. | | 1,000 | 1,000 | 0 | |
| | | | 1. | | 1,000 | 1,000 | 0 | |
| | | | 17. | | 402 | 200 | 202 | |
| | | | 1. | | 402 | 200 | 202 | 202,000 × 1 202,000 |
| | | | 18. | | 2,000 | 2,000 | 0 | |
| | | | 1. | | 2,000 | 2,000 | 0 | |
| | | | 19. | | 1,600 | 0 | 1,600 | |
| | | | 1. | | 1,200 | 0 | 1,200 | () 30,000 × 40 = 1,200,000 |
| | | | 2. | | 400 | 0 | 400 | () 100,000 × 1 = 100,000 |
| | | | | | | | | () ² 300,000 × 1 = 300,000 |
| | | | 20. | | 2,200 | 0 | 2,200 | |
| | | | 1. | | 330 | 0 | 330 | () 165,000 × 2 × 1 = 330,000 |
| | | | 2. | | 660 | 0 | 660 | () 660,000 × 1 = 660,000 |
| | | | 3. | | 1,210 | 0 | 1,210 | () 1,210,000 × 1 = 1,210,000 |
| | | 2. | | | 22,457 | 18,716 | 3,741 | |
| | | 1. | | | 11,420 | 10,420 | 1,000 | |
| | | | 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 | |

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| | | | | | | | | () |
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| | | | | 가 | | | | () |
| | | | 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 | 0 | 1,000 | |
| | | | 1. | | 1,000 | 0 | 1,000 | () 40,000 × 18 = 720,000 |
| | | | | | | | | () 180,000 × 1 × 1 = 180,000 |
| | | | | | | | | () 3,000 × 18 × 1 = 54,000 |
| | | | | | | | | () 46,000 × 1 = 46,000 |
| | | | 2. | | 7,406 | 6,896 | 510 | |
| | | | 1. | | 7,406 | 6,896 | 510 | |
| | | | 1. | | 800 | 800 | 0 | |
| | | | 2. | | 6,606 | 6,096 | 510 | () 2018 15,000 × 34 × 1 = 510,000 |
| | | | 3. | | 2,800 | 900 | 1,900 | |
| | | | 1. | | 900 | 900 | 0 | |
| | | | 1. | | 900 | 900 | 0 | |
| | | | 2. | | 1,200 | 0 | 1,200 | |
| | | | 1. | | 600 | 0 | 600 | () 30,000 × 20 = 600,000 |
| | | | 2. | | 600 | 0 | 600 | () 50,000 × 4 = 400,000 |
| | | | | | | | | +20,000 × 10 = |
| | | | | | | | | () 50,000 × 2 = 100,000 |
| | | | | | | | | () 50,000 × 2 = 100,000 |
| | | | 3. | | 700 | 0 | 700 | |
| | | | 1. | | 700 | 0 | 700 | () 100,000 × 7 = 700,000 |
| | | | 4. | | 321 | 500 | -179 | |
| | | | 1. | | 321 | 500 | -179 | |
| | | | 1. | | 321 | 500 | -179 | 가 -179,000 × 1 = -179,000 |
| | | | 5. | | 510 | 0 | 510 | |

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| | | | | 가 | | | | () |
| | | | 1. | | 510 | 0 | 510 | |
| | | | 1. | | 150 | 0 | 150 | ()2018 50,000 × 3 = 150,000 |
| | | | 2. | | 360 | 0 | 360 | ()2018 10,000 × 24 = 240,000 |
| | | | | | | | | ()2018 2,000 × 24 = 48,000 |
| | | | | | | | | ()2018 3,000 × 24 = 72,000 |
| 4. | | | | | 54,364 | 61,831 | -7,467 | |
| | 1. | | | | 48,325 | 54,722 | -6,397 | |
| | | 1. | | | 13,960 | 19,460 | -5,500 | |
| | | | 1. | () | 2,360 | 7,860 | -5,500 | |
| | | | 1. | | 2,040 | 6,840 | -4,800 | -32,000 × 150 -4,800,000 |
| | | | 2. | | 320 | 1,020 | -700 | -350,000 × 2 -700,000 |
| | | 2. | | () | 11,600 | 11,600 | 0 | |
| | | | 1. | | 10,880 | 10,880 | 0 | |
| | | | 2. | | 720 | 720 | 0 | |
| | | 2. | | | 23,103 | 24,000 | -897 | |
| | | | 1. | () | 273 | 1,170 | -897 | |
| | | | 1. | | 39 | 936 | -897 | -897,000 × 1 -897,000 |
| | | | 2. | | 234 | 234 | 0 | |
| | | 2. | | () | 7,830 | 7,830 | 0 | |
| | | | 1. | | 3,600 | 3,600 | 0 | |
| | | | 2. | | 3,030 | 3,030 | 0 | |
| | | | 3. | | 1,200 | 1,200 | 0 | |
| | | 3. | | () | 15,000 | 15,000 | 0 | |
| | | | 1. | | 5,964 | 5,964 | 0 | |
| | | | 2. | | 2,688 | 2,688 | 0 | |
| | | | 3. | | 400 | 400 | 0 | |
| | | | 4. | | 5,324 | 5,324 | 0 | |
| | | | 5. | | 624 | 624 | 0 | |

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| | | | | 가 | | | | | | |
| | | 3. | | | 11,262 | 11,262 | 0 | | | |
| | | | 1. | | | 11,262 | 11,262 | 0 | | |
| | | | | 1. | | 10,170 | 10,170 | 0 | | |
| | | | | | 2. | | 1,092 | 1,092 | 0 | |
| | | 2. | | | 6,039 | 7,109 | -1,070 | | | |
| | 1. | | | 6,039 | 7,109 | -1,070 | | | | |
| | | 1. | | | 6,039 | 7,109 | -1,070 | | | |
| | | | 1. | | 800 | 1,870 | -1,070 | -1,000,000 × 1 | -1,000,000 | |
| | | | | | | | | -70,000 × 1 | -70,000 | |
| | | | | 2. | | 5,239 | 5,239 | 0 | | |
| | | | 5. | | | 43,099 | 36,736 | 6,363 | | |
| | | 1. | | | 6,898 | 7,720 | -822 | | | |
| | 1. | | | | 6,898 | 7,720 | -822 | | | |
| 1. | | | | 2,620 | 2,920 | -300 | | | | |
| | | | 1. | | 2,620 | 2,920 | -300 | -300,000 × 1 | -300,000 | |
| 2. | | | | 2,050 | 2,050 | 0 | | | | |
| | | | 1. | | 2,050 | 2,050 | 0 | | | |
| 3. | | | | 800 | 800 | 0 | | | | |
| | | | 1. | | 800 | 800 | 0 | | | |
| 4. | | | | 178 | 400 | -222 | | | | |
| | | | 1. | | 178 | 400 | -222 | -222,000 × 1 | -222,000 | |
| 5. | | | | 1,250 | 1,550 | -300 | | | | |
| | | | 1. | | 1,250 | 1,550 | -300 | -300,000 × 1 | -300,000 | |
| 2. | | | 3,620 | 2,270 | 1,350 | | | | | |
| | 1. | | | | 1,500 | 1,500 | 0 | | | |
| | | | 1. | | 1,500 | 1,500 | 0 | | | |
| | | 1. | | | 200 | 200 | 0 | | | |
| | | 2. | | | 1,300 | 1,300 | 0 | | | |

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| | | | | | | | | () | | | |
|--|----|----|----|--------|--------|--------|--------|-------------------------|----------------------------------|--------------------------|-----------------|
| | | | | 가 | | | | | | | |
| | | 2. | | | 1,920 | 420 | 1,500 | | | | |
| | | 1. | | | 420 | 420 | 0 | | | | |
| | | | 1. | | 200 | 200 | 0 | | | | |
| | | | 2. | | 120 | 120 | 0 | | | | |
| | | | 3. | | 100 | 100 | 0 | | | | |
| | | 2. | | 1,500 | 0 | 1,500 | | | | | |
| | | 1. | | | 70 | 0 | 70 | () × 7 × 1 = | 10,000 70,000 | | |
| | | | 2. | | | 1,290 | 0 | 1,290 | () × 28 × 1 = | 10,000 280,000 | |
| | | | | | | | | | () = | 50,000 × 8 400,000 | |
| | | | | | | | | | () 8,000 × 10 = | 80,000 | |
| | | | | | | | | | () × 1 = | 10,000 × 28 280,000 | |
| | | | | | | | | | () 166,000 × 1 | 166,000 | |
| | | | | | | | | | () 3,000 × 28 × 1 = | 84,000 | |
| | | | | 3. | | | 140 | 0 | 140 | () × 7 × 2 = | 7,000 98,000 |
| | | | | | | | | | | () × 7 × 2 = | 3,000 42,000 |
| | | 3. | | | 200 | 350 | -150 | | | | |
| | | | 1. | | | 200 | 350 | -150 | | | |
| | | | | 1. | | 0 | 150 | -150 | -150,000 × 1 | -150,000 | |
| | | | | 2. | | 200 | 200 | 0 | | | |
| | | 3. | | | 10,000 | 10,000 | 0 | | | | |
| | | | 1. | | | 10,000 | 10,000 | 0 | | | |
| | | | | 1. | | | 10,000 | 10,000 | 0 | | |
| | 1. | | | | | 1,200 | 1,200 | 0 | | | |
| | 2. | | | | | 400 | 400 | 0 | | | |
| | 3. | | | | | 7,400 | 7,400 | 0 | | | |
| | 4. | | | | | 1,000 | 1,000 | 0 | | | |
| | 4. | | | | 13,680 | 11,740 | 1,940 | | | | |
| | 1. | | | 13,680 | 11,740 | 1,940 | | | | | |

: 2 (:)

| | | | | | | | | () |
|--|--|----|----|---|--------|--------|--------|------------------------------------|
| | | | | 가 | | | | () |
| | | | 1. | | 11,520 | 11,740 | -220 | |
| | | | 1. | | 5,692 | 5,140 | 552 | 600,000 × 1 600,000 |
| | | | | | | | | -48,000 × 1 -48,000 |
| | | | 2. | | 5,828 | 6,600 | -772 | -572,000 × 1 -572,000 |
| | | | | | | | | -200,000 × 1 -200,000 |
| | | | 2. | | 160 | 0 | 160 | |
| | | | 1. | | 160 | 0 | 160 | ()2018 가 SW 160,000 × 1 = 160,000 |
| | | | 3. | | 2,000 | 0 | 2,000 | |
| | | | 1. | | 2,000 | 0 | 2,000 | ()SW 200,000 × 5 2,000,000 |
| | | | | | | | | × 2 |
| | | 5. | | | 8,901 | 5,006 | 3,895 | |
| | | 1. | | | 8,901 | 5,006 | 3,895 | |
| | | 1. | | | 8,901 | 5,006 | 3,895 | |
| | | 1. | | | 8,901 | 5,006 | 3,895 | -60,000 × 1 -60,000 |
| | | | | | | | | -6,000 × 1 -6,000 |
| | | | | | | | | -30,000 × 1 -30,000 |
| | | | | | | | | -9,000 × 1 -9,000 |
| | | | | | | | | 4,000,000 × 1 4,000,000 |
| | | 6. | | | 96,149 | 86,450 | 9,699 | |
| | | 1. | | | 42,148 | 23,660 | 18,488 | |
| | | 1. | | | 15,798 | 14,960 | 838 | |
| | | 1. | | | 4,780 | 4,400 | 380 | |
| | | 1. | | | 400 | 400 | 0 | |
| | | 2. | | | 4,380 | 4,000 | 380 | 20,000 × 15 300,000 |
| | | | | | | | | () 20,000 × 4 80,000 |
| | | | | | | | | × 1 |
| | | 2. | | | 6,860 | 6,360 | 500 | |
| | | 1. | | | 1,500 | 1,000 | 500 | 20,000 × 25 500,000 |
| | | 2. | | | 2,360 | 2,360 | 0 | |
| | | 3. | | | 3,000 | 3,000 | 0 | |

: 2 (:)

| | | | | | | | | () |
|--|--|----|----|---|--------|--------|--------|-------------------------|
| | | | | 가 | | | | () |
| | | | 3. | | 4,158 | 4,200 | -42 | |
| | | | 1. | | 2,958 | 3,000 | -42 | -42,000 × 1 -42,000 |
| | | | 2. | | 1,200 | 1,200 | 0 | |
| | | 2. | | | 17,450 | 0 | 17,450 | |
| | | 1. | | | 9,950 | 0 | 9,950 | |
| | | 1. | | | 9,400 | 0 | 9,400 | 9,400,000 × 1 9,400,000 |
| | | 2. | | | 550 | 0 | 550 | 4 550,000 × 1 550,000 |
| | | 2. | | | 7,200 | 0 | 7,200 | |
| | | 1. | | | 6,800 | 0 | 6,800 | 6,800,000 × 1 6,800,000 |
| | | 2. | | | 400 | 0 | 400 | 4 400,000 × 1 400,000 |
| | | 3. | | | 300 | 0 | 300 | |
| | | 1. | | | 300 | 0 | 300 | 100,000 × 3 300,000 |
| | | 3. | | | 8,900 | 8,700 | 200 | |
| | | 1. | | | 8,900 | 8,700 | 200 | |
| | | 1. | | | 3,620 | 3,620 | 0 | |
| | | 2. | | | 3,000 | 3,000 | 0 | |
| | | 3. | | | 120 | 120 | 0 | |
| | | 4. | | | 860 | 860 | 0 | |
| | | 5. | | | 800 | 600 | 200 | 10,000 × 20 200,000 |
| | | 6. | | | 500 | 500 | 0 | |
| | | 2. | | | 53,061 | 61,850 | -8,789 | |
| | | 1. | | | 53,061 | 61,850 | -8,789 | |
| | | 1. | | | 15,098 | 15,406 | -308 | |
| | | 1. | | | 10,000 | 10,000 | 0 | |
| | | 2. | | | 600 | 600 | 0 | |
| | | 3. | | | 4,498 | 4,806 | -308 | -308,000 × 1 -308,000 |
| | | 2. | | | 157 | 157 | 0 | |
| | | 1. | | | 157 | 157 | 0 | |

: 2 (:)

| | | | | | | | | () |
|--|--|--|----|---|--------|--------|---------|-----------------------------|
| | | | | 가 | | | | () |
| | | | 3. | | 2,339 | 2,483 | -144 | |
| | | | 1. | | 2,339 | 2,483 | -144 | -144,000 × 1 -144,000 |
| | | | 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. | | 2,420 | 2,500 | -80 | |
| | | | 1. | | 2,420 | 2,500 | -80 | -80,000 × 1 -80,000 |
| | | | 8. | | 11,500 | 2,800 | 8,700 | |
| | | | 1. | | 11,500 | 2,800 | 8,700 | 100,000 × 22 2,200,000 |
| | | | | | | | | 500,000 × 13 6,500,000 |
| | | | 9. | | 20,397 | 37,354 | -16,957 | |
| | | | 1. | | 20,397 | 37,354 | -16,957 | () -11,164,000 -11,164,000 |
| | | | | | | | × 1 | |
| | | | | | | | | -6,058,000 × 1 -6,058,000 |
| | | | | | | | | -335,000 × 1 -335,000 |
| | | | | | | | 3 | 600,000 × 1 600,000 |
| | | | 3. | | 940 | 940 | 0 | |
| | | | 1. | | 940 | 940 | 0 | |
| | | | 1. | | 940 | 940 | 0 | |
| | | | 1. | | 240 | 240 | 0 | |
| | | | 2. | | 700 | 700 | 0 | |
| | | | 7. | | 7,295 | 8,336 | -1,041 | |
| | | | 1. | | 7,295 | 8,336 | -1,041 | |
| | | | 1. | | 7,295 | 8,336 | -1,041 | |
| | | | 1. | | 7,295 | 8,336 | -1,041 | |
| | | | 1. | | 7,295 | 8,336 | -1,041 | -1,041,000 × 1 -1,041,000 |

2018

| | | | | |
|--|---------|---------|--------|--|
| | 366,369 | 337,129 | 29,240 | |
|--|---------|---------|--------|--|