

2019

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1	739,887	508,592			231,295		45.5	
		20,000	20,000	2.7		0	1,800	0.2
		178,681	470,239	63.5	/	148,252	353,230	47.7
		100	100	0.0		20,748	86,167	11.6
		12,823	207,157	27.9		38,044	66,344	8.9
		0	2,700	0.3		23,207	49,987	6.7
		19,691	39,691	5.3		1,044	182,359	24.6

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					()				
가									
1.					490,339	291,558	198,781		
1.					20,000	0	20,000		
1.					20,000	0	20,000		
1.					20,000	0	20,000		
1.					20,000	0	20,000	()2019.	(20,000,000
) : 20,000,000 × 1 =	
2.					470,239	291,558	178,681		
1.					470,239	291,558	178,681		
1.					470,239	291,558	178,681		
1.					291,558	291,558	0		
2.					178,681	0	178,681	=	: 11,000,000 × 1 11,000,000
								()	() :
								854,000 × 1 =	854,000
								()	: 3,000,000 3,000,000
								× 1 =	
								()	: 15,470,000 × 15,470,000
								1 =	
									: 23,400,000 × 1 = 23,400,000
								× 1 =	() : 15,000,000 15,000,000
								1 =	: 2,000,000 × 2,000,000
								()	: 3,360,000 3,360,000
								× 1 =	
								=	: 5,000,000 × 1 5,000,000
								=	: 13,000,000 × 1 13,000,000
								()	:
								1,548,000 × 1 =	1,548,000
								=	: 800,000 × 1 800,000
									: 1,620,000 × 1 = 1,620,000
									: 72,541,000 × 1 = 72,541,000
								()	: 7,688,000 7,688,000
								× 1 =	
								()	: 2,400,000 2,400,000
								× 1 =	
3.					100	0	100		
1.					100	0	100		
1.					100	0	100		

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									()	
				가						
				1.	100	0	100		: 100,000 × 1 =	100,000
2.					209,857	197,034	12,823			
	1.				207,157	194,334	12,823			
		1.			207,157	194,334	12,823			
			1.		154,597	154,597	0			
				1.	144,255	144,255	0			
				2.	10,342	10,342	0			
			2.		6,000	6,000	0			
				1.	6,000	6,000	0			
			3.		15,750	15,750	0			
				1.	15,750	15,750	0			
			4.		5,850	5,400	450			
				1.	5,850	5,400	450	: (65,000 × 90) - 5,400,000 =	450,000	
			5.		24,960	12,587	12,373			
				1.	24,960	12,587	12,373	: (320,000 × 78) - 12,587,000 =	12,373,000	
	2.				2,700	2,700	0			
		1.			1,300	1,300	0			
			1.		1,300	1,300	0			
				1.	1,300	1,300	0			
			2.		1,400	1,400	0			
				1.	1,200	1,200	0			
				1.	1,200	1,200	0			
			2.		200	200	0			
				1.	200	200	0			
3.					39,691	20,000	19,691			
	1.				39,691	20,000	19,691			
		1.			39,691	20,000	19,691			
			1.		39,691	20,000	19,691			

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								()	
				가					
				1.	39,691	20,000	19,691	2018 : (39,691,500 × 1) - 20,000,000=	19,691,000
					739,887	508,592	231,295		

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								()
				가				()
1.					1,800	1,800	0	
	1.				1,800	1,800	0	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
		2.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
2.	/				353,230	204,978	148,252	
	1.				162,685	154,997	7,688	
		1.			162,685	154,997	7,688	
			1.		10,342	10,342	0	
				1.	10,342	10,342	0	
		2.			139,001	131,313	7,688	
			1.		139,001	131,313	7,688	7,688,000 × 1 = 7,688,000
		3.			12,942	12,942	0	
			1.		9,102	9,102	0	
			2.		3,240	3,240	0	
			3.		600	600	0	
		4.			400	400	0	
			1.		400	400	0	
	2.				13,200	11,200	2,000	
		1. []			6,970	4,970	2,000	
			1.		2,700	2,700	0	
				1.	100	100	0	
				2.	1,050	1,050	0	
				3.	1,200	1,200	0	
				4.	350	350	0	

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									()
				가					
			2.		2,270	2,270	0		
			1.		2,270	2,270	0		
			3.[]	(2,000	0	2,000			
			1.	300	0	300	100,000 × 3 =	300,000	
			2.	1,600	0	1,600	162,000 × 5 =	810,000	
							3,160 × 250 =	790,000	
			3.	100	0	100	100,000 × 1 =	100,000	
			2.		6,230	6,230	0		
			1.		4,650	4,650	0		
			1.		4,650	4,650	0		
			2.		1,080	1,080	0		
			1.		1,080	1,080	0		
			3.		500	500	0		
			1.		500	500	0		
		3.		111,741	0	111,741			
		1.		72,541	0	72,541			
		1.	()	72,541	0	72,541			
		1.		72,541	0	72,541	72,541,000 × 1 =	72,541,000	
		2.		800	0	800			
		1.		() 800	0	800			
		1.		800	0	800	800,000 × 1 =	800,000	
		3.		15,000	0	15,000			
		1.	()	15,000	0	15,000			
		1.		15,000	0	15,000	200,000 × 75 =	15,000,000	
		4.		23,400	0	23,400			
		1.		23,400	0	23,400			
		1.		23,400	0	23,400	300,000 × 78 =	23,400,000	
		4.				65,604	38,781	26,823	

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									()	
				가						
		1.			3,000	0	3,000			
			1.	()		3,000	0	3,000		
				1.		3,000	0	3,000	() × 1 × 10 =	300,000 3,000,000
		2.			11,000	0	11,000			
			1.	()		11,000	0	11,000		
				1.		6,270	0	6,270	52,250 × 120 =	6,270,000
		2.			4,730	0	4,730	51,500 × 20 =	1,030,000	
							300,000 × 10 =	3,000,000		
							100,000 × 7 =	700,000		
		3.			51,604	38,781	12,823			
			1.			5,850	5,400	450		
				1.		5,850	5,400	450	(65,000 × 90) - 5,400,000=	450,000
			2.			24,960	12,587	12,373		
				1.		24,960	12,587	12,373	(320,000 × 78) - 12,587,000=	12,373,000
			3.			20,794	20,794	0		
				1.		20,794	20,794	0		
			3.			86,167	65,419	20,748		
1.				33,472	26,224	7,248				
	1.			6,202	4,654	1,548				
		1.				2,700	2,700	0		
				1.		2,400	2,400	0		
				2.		300	300	0		
		2.				1,000	1,000	0		
				1.		1,000	1,000	0		
		3.		()		954	954	0		
				1.		954	954	0		
		4.		()		1,548	0	1,548		
				1.		948	0	948	() 474,000 × 2 =	948,000

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								()
				가				()
				2.	600	0	600	() = 50,000 × 2 × 6 600,000
		2.			800	800	0	
			1.		800	800	0	
				1.	800	800	0	
		3.			600	600	0	
			1.		600	600	0	
				1.	600	600	0	
		4.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
		5.			9,720	6,500	3,220	
			1.		6,720	4,100	2,620	
				1.	3,500	3,500	0	
				2.	3,220	600	2,620	2,620,000 × 1 = 2,620,000
			2.		1,500	1,200	300	
				1.	1,500	1,200	300	(6,250 × 240) - 300,000 1,200,000=
			3.가		1,500	1,200	300	
				1.	1,500	1,200	300	(6,250 × 240) - 300,000 1,200,000=
		6.			3,220	3,220	0	
			1.		3,220	3,220	0	
				1.	500	500	0	
				2.	600	600	0	
				3.	2,120	2,120	0	
		7.			2,250	1,500	750	
			1.		1,150	400	750	
				1.	1,150	400	750	(475,000 × 2) - 750,000 200,000=
			2.		1,100	1,100	0	
				1.	800	800	0	

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								()
				가				()
				2.	300	300	0	
		8.			4,030	2,300	1,730	
			1.		4,030	2,300	1,730	
				1.	600	600	0	
				2.	3,430	1,700	1,730	(3,430,000 × 1) - 1,730,000=
		9.			5,650	5,650	0	
			1.		5,650	5,650	0	
				1.	5,650	5,650	0	
		2.			34,695	34,195	500	
			1.		15,515	15,215	300	
				1.	300	300	0	
				1.	300	300	0	
			2.		2,615	2,615	0	
				1.	2,615	2,615	0	
			3.		1,000	1,000	0	
				1.	1,000	1,000	0	
			4.		800	800	0	
				1.	800	800	0	
			5.		3,300	3,000	300	
				1.	3,300	3,000	300	(1-3) 300,000 × 1 = 300,000
			6.		2,700	2,700	0	
				1.	2,400	2,400	0	
				2.	300	300	0	
			7.		100	100	0	
				1.	100	100	0	
			8.		200	200	0	
				1.	200	200	0	
			9.		4,500	4,500	0	

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								()
				가				()
				1.	300	300	0	
				2.	3,700	3,700	0	
				3.	500	500	0	
			2.		15,950	15,950	0	
			1.2		15,950	15,950	0	
			1.		15,950	15,950	0	
			3.		1,550	1,350	200	
			1.		600	600	0	
			1.		600	600	0	
			2.		500	300	200	
			1.		500	300	200	(50,000 × 10) - 200,000
			3.		450	450	0	300,000=
			1.		450	450	0	
			4.		1,680	1,680	0	
			1.		1,680	1,680	0	
			1.		300	300	0	
			2.		1,380	1,380	0	
			3.		18,000	5,000	13,000	
			1.		18,000	5,000	13,000	
			1.		18,000	5,000	13,000	
			1.		17,600	5,000	12,600	(1,602,500 × 10) - 11,025,000
								5,000,000=
								440,000 × 3 = 1,320,000
								3,000 × 85 = 255,000
			2.		400	0	400	200,000 × 2 = 400,000
			4.		66,344	28,300	38,044	
			1.		7,720	6,100	1,620	
			1.		7,720	6,100	1,620	
			1.	()	100	100	0	

: 1 (:)

								()
				가				()
			1.		100	100	0	
			2.	()	6,000	6,000	0	
			1.		5,400	5,400	0	
			2.		600	600	0	
			3.	()	1,620	0	1,620	
			1.		1,620	0	1,620	30,000 × 2 × 27 = 1,620,000
		2.			5,800	5,800	0	
		1.			5,800	5,800	0	
		1.			1,800	1,800	0	
		1.			1,800	1,800	0	
		2.			4,000	4,000	0	
		1.			4,000	4,000	0	
		3.			52,724	16,400	36,324	
		1.			52,724	16,400	36,324	
		1.			16,400	16,400	0	
		1.			2,700	2,700	0	
		2.			3,000	3,000	0	
		3.			10,400	10,400	0	
		4.			300	300	0	
		2.		()	16,324	0	16,324	
		1.			14,262	0	14,262	() 854,000 × 1 = 854,000
								() 1,748,000 × 6 = 10,488,000
								() 가 90,000 × 6 = 540,000
								() 가 140,000 × 6 = 840,000
								() 60,000 × 6 = 360,000
								() 130,000 × 6 = 780,000
								() 400,000 × 1 = 400,000
		2.			2,062	0	2,062	() ⁴ 2,062,000 × 1 = 2,062,000

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								()
				가				()
			3.	()	(20,000	0	20,000	
			1.		6,000	0	6,000	() 30,000 × 4 × 50 = 6,000,000
			2.		14,000	0	14,000	() 500,000 × 16 = 8,000,000
								() 375,000 × 16 = 6,000,000
			4.		100	0	100	
		1.			100	0	100	
		1.			100	0	100	
			1.		100	0	100	100,000 × 1 = 100,000
5.					49,987	26,780	23,207	
	1.				6,835	6,835	0	
		1.			6,835	6,835	0	
			1.		400	400	0	
			1.		400	400	0	
			2.		1,745	1,745	0	
			1.		1,345	1,345	0	
			2.		400	400	0	
			3.		1,800	1,800	0	
			1.		1,800	1,800	0	
			4.		1,250	1,250	0	
			1.		1,250	1,250	0	
			5.		1,040	1,040	0	
			1.		1,040	1,040	0	
			6.	가	600	600	0	
			1.		600	600	0	
	2.				11,355	5,595	5,760	
		1.			4,015	655	3,360	
			1.		655	655	0	
			1.		655	655	0	

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									()
				가					()
			2.	()	3,360	0	3,360		
			1.		3,360	0	3,360	() x 1 x 6 =	560,000 3,360,000
		2.			5,900	3,500	2,400		
			1.OCTV		1,200	1,200	0		
			1.		1,200	1,200	0		
			2.		2,300	2,300	0		
			1.		400	400	0		
			2.		1,600	1,600	0		
			3.		300	300	0		
			3.	() 2(400)	0	2,400			
			1.		630	0	630	() 105,000 x 3 x 2 =	630,000
			2.		1,770	0	1,770	() x 3 =	530,000 1,590,000
								() 6,000 x 26 =	156,000
								() x 1 =	24,000 24,000
		3.			1,440	1,440	0		
			1.		1,440	1,440	0		
			1.		1,440	1,440	0		
		3.			19,450	14,350	5,100		
			1.		800	800	0		
			1.		800	800	0		
			1.		800	800	0		
			2.		18,650	13,550	5,100		
			1.		18,650	13,550	5,100		
			1.		3,000	2,000	1,000	(100,000 x 30) - 2,000,000=	1,000,000
			2.		15,650	11,550	4,100	3,450,000= (1,150,000 x 5) -	2,300,000
								8,100,000= (900,000 x 11) -	1,800,000
		4.			12,347	0	12,347		
			1.		12,347	0	12,347		

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								()
				가				()
			1.		5,000	0	5,000	
			1.		5,000	0	5,000	500,000 × 10 = 5,000,000
			2.		7,347	0	7,347	
			1.		7,347	0	7,347	3,673,500 × 2 = 7,347,000
6.					182,359	181,315	1,044	
	1.				80,384	79,340	1,044	
		1.			39,483	38,439	1,044	
			1.		5,650	5,650	0	
			1.		2,650	2,650	0	
			2.		3,000	3,000	0	
			2.		25,796	25,796	0	
			1.		5,720	5,720	0	
			2.		110	110	0	
			3.		17,920	17,920	0	
			4.		96	96	0	
			5.		600	600	0	
			6.		1,350	1,350	0	
			3.		8,037	6,993	1,044	
			1.		7,037	5,993	1,044	(286,000 × 12) - 2,388,000= 1,044,000
			2.		1,000	1,000	0	
		2.			40,901	40,901	0	
			1.	()	40,901	40,901	0	
			1.		37,141	37,141	0	
			2.		400	400	0	
			3.		3,360	3,360	0	
		2.			100,875	100,875	0	
			1.		100,875	100,875	0	
			1.		40,896	40,896	0	

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								()					
				가									
				1.	26,400	26,400	0						
				2.	7,560	7,560	0						
				3.	6,936	6,936	0						
			2.					1,086	1,086	0			
				1.					1,086	1,086	0		
			3.					7,736	7,736	0			
				1.					7,736	7,736	0		
			4.					17,084	17,084	0			
				1.					16,784	16,784	0		
				2.					300	300	0		
			5.					6,000	6,000	0			
				1.					6,000	6,000	0		
			6.					28,073	28,073	0			
				1.					23,713	23,713	0		
				2.					2,760	2,760	0		
				3.					400	400	0		
				4.					1,200	1,200	0		
			3.					1,100	1,100	0			
				1.					900	900	0		
					1.					900	900	0	
					1.					900	900	0	
				2.					200	200	0		
					1.					200	200	0	
					1.					200	200	0	
					739,887	508,592	231,295						