

2018

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(2018.10.02)

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	2018-10-02		866,876,000
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1	2018	2	가	.	.	866,876,000
	.	“	.	”	.	
2	가					가
		,	가	.	,	
	가					.
3					17	
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1.	,					
2.						
3.						

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2	866,876	708,593	158,283	22.3				
	0	20,000	2.3		5,957	9,293	1.0	
	147,852	580,817	67.0	/	42,142	386,160	44.5	
	456	456	0.0		22,016	101,321	11.6	
	7,888	231,414	26.6		36,483	110,281	12.7	
	2,087	3,737	0.4		51,215	77,605	8.9	
	0	30,452	3.5		470	182,216	21.0	

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가					()				
1.					601,273	452,965	148,308		
1.					20,000	20,000	0		
	1.				20,000	20,000	0		
		1.			20,000	20,000	0		
			1.		20,000	20,000	0		
				1.	20,000	20,000	0		
2.					580,817	432,965	147,852		
	1.				580,817	432,965	147,852		
		1.			580,817	432,965	147,852		
			1.		266,239	247,484	18,755	: (266,239,000 × 1) - 18,755,000	
				2.	314,578	185,481	129,097	() : (34,904,000 × 1) - 17,037,000 = 17,867,000	
								: (6,720,000 × 1) - 3,360,000 = 3,360,000	
								() : (2,880,000 × 1) - 1,440,000 = 1,440,000	
								: (87,341,000 × 1) - 67,461,000 = 19,880,000	
								() : (7,287,000 × 1) - 5,628,000 = 1,659,000	
								() : 5,000,000 × 1 = 5,000,000	
								() : 500,000 × 1 = 500,000	
								() : 1,200,000 × 1 = 1,200,000	
								() : 850,000 × 1 = 850,000	
								() : 1,440,000 × 1 = 1,440,000	
								() : (3,360,000 × 1) - 1,440,000 = 1,920,000	
								() : 1,000,000 × 1 = 1,000,000	
								() : 576,000 × 1 = 576,000	
								() : (1,146,000 × 1) - 576,000 = 570,000	
								() : 4,735,000 × 1 = 4,735,000	
								() : 1,500,000 × 1 = 1,500,000	
								() 47 : 6,400,000 × 1 = 6,400,000	
								() 47 : 8,500,000 × 1 = 8,500,000	
								() : 2,500,000 × 1 = 2,500,000	

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									()	
				가						
									() : 63,000 63,000	
									× 1 =	
									() : 5,957,000 5,957,000	
									× 1 =	
									: 7,700,000 × 7,700,000	
									1 =	
									: 5,980,000 5,980,000	
									× 1 =	
									() : 3,500,000 × 1 = 3,500,000	
									: 25,000,000 × 1 = 25,000,000	
3.					456	0	456			
	1.				356	0	356			
		1.			356	0	356			
			1.		356	0	356	: 355,943 × 1 =	356,000	
				2.	100	0	100			
					100	0	100			
					100	0	100	() : 100,000 × 1 =	100,000	
2.					235,151	225,176	9,975			
	1.				231,414	223,526	7,888			
		1.			231,414	223,526	7,888			
			1.		155,442	155,442	0			
				1.	145,100	145,100	0			
				2.	10,342	10,342	0			
				2.	9,360	6,000	3,360			
					9,360	6,000	3,360	() : 80,000 × 3 1,440,000		
								× 6 =		
								() : 80,000 × 4 1,920,000		
								× 6 =		
				3.	20,218	15,690	4,528			
					20,218	15,690	4,528	² : (235,090 × 86) 4,528,000		
								- 15,690,000=		
				4.	4,200	4,200	0			
					4,200	4,200	0			
				5.	19,538	19,538	0			
					19,538	19,538	0			

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								()	
				가					
			6.		22,656	22,656	0		
			1.		22,656	22,656	0		
		2.			3,737	1,650	2,087		
			1.		2,783	1,000	1,783		
				1.	2,783	1,000	1,783		
				1.	2,250	1,000	1,250	: (25,000 × 90) - 1,000,000=	1,250,000
				2.	533	0	533	: 533,000 × 1 =	533,000
			2.		954	650	304		
				1.	500	500	0		
				1.	500	500	0		
				2.	454	150	304		
				1.	454	150	304	: 200,000 × 1 =	200,000
								: 104,000 × 1 =	104,000
		3.			30,452	30,452	0		
			1.		30,452	30,452	0		
				1.	30,452	30,452	0		
				1.	30,452	30,452	0		
				1.	30,452	30,452	0		
					866,876	708,593	158,283		

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								()
				가				()
1.					9,293	3,336	5,957	
	1.				8,293	2,336	5,957	
		1.			8,293	2,336	5,957	
			1.		8,293	2,336	5,957	
				1.	8,293	2,336	5,957 ()	5,957,000 × 1= 5,957,000
	2.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
2.	/				386,160	344,018	42,142	
	1.				163,592	161,870	1,722	
		1.			163,592	161,870	1,722	
			1.		10,342	10,342	0	
				1.	10,342	10,342	0	
		2.			140,405	138,746	1,659	
			1.		140,405	138,746	1,659	(7,287,000 × 1) 1,659,000
								- 5,628,000=
		3.			11,982	11,982	0	
			1.		8,442	8,442	0	
			2.		3,240	3,240	0	
			3.		300	300	0	
		4.			800	800	0	
			1.		200	200	0	
			2.		600	600	0	
		5.			63	0	63	
			1.		63	0	63 ()	63,000 63,000
							× 1 × 1 =	
	2.				13,755	13,755	0	
		1. []			7,525	7,525	0	
			1.		3,188	3,188	0	

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								()
				가				()
				1.	100	100	0	
				2.	350	350	0	
				3.	1,538	1,538	0	
				4.	1,200	1,200	0	
			2.		2,337	2,337	0	
				1.	2,337	2,337	0	
			3. []		(2,000	2,000	0	
				1.	2,000	2,000	0	
		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.			127,419	86,999	40,420	
			1.		87,341	67,461	19,880	
				1.	87,341	67,461	19,880	
				1.	87,341	67,461	19,880	(87,341,000 × 1) - 67,461,000 = 19,880,000
			2.		6,860	0	6,860	
				1.	3,360	0	3,360	
					3,360	0	3,360	() 1,440,000 × 1 = 1,440,000
								() (3,360,000 × 1) - 1,440,000 = 1,920,000
				2.	3,500	0	3,500	
					3,500	0	3,500	() 140,000 × 25 = 3,500,000
			3.		5,980	0	5,980	
				1.	5,980	0	5,980	
					5,980	0	5,980	130,000 × 46 = 5,980,000

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								()				
				가								
	4.	4.			19,538	19,538	0					
		1.				19,538	19,538	0				
			1.				19,538	19,538	0			
		5.				7,700	0	7,700				
			1.				7,700	0	7,700			
		1.					7,700	0	7,700	220,000	7,700,000	
					× 35 =							
		4.			81,394	81,394	0					
		1.	1.			35,000	35,000	0				
			1.	()			29,800	30,600	-800			
	1.						8,345	13,655	-5,310	(83,450 × 10 × 10) - 13,655,000=	-5,310,000	
	2.						19,615	15,105	4,510	(74,575 × 20 × 10) - 10,405,000=	4,510,000	
	3.						1,840	1,840	0			
	2.		()			5,200	4,400	800				
			1.				1,200	1,200	0			
			2.				1,200	400	800	(200,000 × 6) - 400,000=	800,000	
			3.				1,000	1,000	0			
			4.				800	800	0			
			5.				1,000	1,000	0			
	2.					46,394	46,394	0				
			1.				4,200	4,200	0			
				1.				4,200	4,200	0		
			2.				22,656	22,656	0			
				1.				22,656	22,656	0		
			3.				19,538	19,538	0			
				1.				19,538	19,538	0		
			3.			101,321	79,305	22,016				
	1.				35,153	27,570	7,583					
		1.				9,550	3,700	5,850				

: 2 (:)

								()
				가				()
			1.		2,700	2,700	0	
			1.		2,700	2,700	0	
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.	()	5,000	0	5,000	
			1.		2,640	0	2,640	() 30,000 × 4 × 22 = 2,640,000
								() 50,000 × 1 × 20 = 1,000,000
								- 1,000,000= -1,000,000
			2.		2,060	0	2,060	() 265,000 × 4 = 1,060,000
								100,000 × 10 × 1 = 1,000,000
			3.		300	0	300	() 15,000 × 10 × 2 = 300,000
			4.	()	850	0	850	
			1.		550	0	550	() 275,000 × 2 = 550,000
			2.		300	0	300	() 50,000 × 1 × 6 = 300,000
			2.		450	800	-350	
			1.		450	800	-350	
			1.		450	800	-350	(15,000 × 30) - 800,000= -350,000
			3.		240	600	-360	
			1.		240	600	-360	
			1.		240	600	-360	(140,000 × 1) - 300,000= -160,000
								- 200,000= -200,000
			4.		530	1,000	-470	
			1.		530	1,000	-470	
			1.		530	1,000	-470	(530,000 × 1) - 1,000,000= -470,000
			5.		3,600	3,700	-100	
			1.		1,300	1,300	0	
			1.		1,300	1,300	0	
			2.		2,300	2,400	-100	

: 2 (:)

								()
				가				()
				1.	2,300	2,400	-100	(100,000 × 1) - 200,000= -100,000
		6.			7,100	5,660	1,440	
			1.		2,220	2,220	0	
				1.	500	500	0	
				2.	600	600	0	
				3.	120	120	0	
				4.	1,000	1,000	0	
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	
			3.		2,880	1,440	1,440	
				1.	2,880	1,440	1,440	() (30,000 × 3 × 32) - 1,440,000 = 1,440,000
		7.			1,950	1,950	0	
			1.		400	400	0	
				1.	400	400	0	
			2.		1,550	1,550	0	
				1.	1,550	1,550	0	
		8.			1,187	1,760	-573	
			1.		297	600	-303	
				1.	297	600	-303	(297,000 × 1) - 600,000= -303,000
			2.		890	1,160	-270	
				1.	360	360	0	
				2.	200	800	-600	- 200,000= -200,000
								- 400,000= -400,000
				3.	330	0	330	165,000 × 2 = 330,000
		9.			2,400	2,400	0	
			1.		2,020	1,200	820	
				1.	820	1,200	-380	(3,415 × 240) - 1,200,000= -380,000
				2.	1,200	0	1,200	TV 1,200,000 × 1 = 1,200,000

: 2 (:)

								()
				가				()
			2.가		380	1,200	-820	
			1.		380	1,200	-820	(1,580 × 240) - 1,200,000=- -820,000
		10.			8,146	6,000	2,146	
			1.		3,565	4,700	-1,135	
			1.		3,405	4,700	-1,295	(425,600 × 8) - 4,700,000=- -1,295,000
			2.		160	0	160	가 80,000 × 2 = 160,000
			2.		2,035	900	1,135	
			1.		2,035	900	1,135	(226,090 × 9) - 900,000= 1,135,000
			3.		400	400	0	
			1.		400	400	0	
			4.	()	1,000	0	1,000	
			1.		1,000	0	1,000	() 500,000 × 2 = 1,000,000
			5.	()	1,146	0	1,146	
			1.		1,146	0	1,146	() 3,000 × 2 × 96 = 576,000
								() (3,000 × 2 × 191) - 576,000 = 570,000
		2.			48,168	33,735	14,433	
			1.		12,715	13,245	-530	
			1.		300	300	0	
			1.		300	300	0	
			2.		1,595	1,595	0	
			1.		195	195	0	
			2.		1,400	1,400	0	
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
			4.		270	800	-530	
			1.		270	800	-530	- 400,000=- -400,000
								(270,000 × 1) - 400,000=- -130,000
			5.		2,250	2,250	0	

: 2 (:)

								()
				가				()
				1.	2,250	2,250	0	
			6.		3,000	3,000	0	
				1.	2,700	2,700	0	
				2.	300	300	0	
			7.		100	100	0	
				1.	100	100	0	
			8.		200	200	0	
				1.	200	200	0	
			9.		4,000	4,000	0	
				1.	170	400	-230	(170,000 × 1) - 400,000= -230,000
				2.	3,330	3,100	230	(9,410 × 30 × 4) - 900,000= 230,000
				3.	500	500	0	
		2.			20,218	15,690	4,528	
			1.2		20,218	15,690	4,528	
				1.	20,218	15,690	4,528	(99,000 × 86) - 5,940,000= 2,574,000
								(750,000 × 3 × 3) - 5,700,000= 1,050,000
								(57,600 × 86) - 4,050,000= 904,000
			2.		0	0	0	
				1.	0	0	0	
		3.			6,600	900	5,700	
			1.		600	600	0	
				1.	600	600	0	
			2.		300	300	0	
				1.	300	300	0	
			3.		() 500	0	500	
				1.	340	0	340	() 340,000 × 1 = 340,000
				2.	160	0	160	() 20,000 × 8 = 160,000
			4.	()	1,200	0	1,200	

: 2 (:)

									()
				가					()
				1.	1,200	0	1,200	()	510,000 × 1 = 510,000
									(484,500 × 1) - 510,000= -25,000
								()	130,000 × 3 = 390,000
									- 390,000= -390,000
								()	10,000 × 30 = 300,000
									(11,000 × 65) - 300,000= 415,000
				5.	() 1,500	0	1,500		
				1.	1,500	0	1,500	()	750,000 × 2 = 1,500,000
				6.	()	2,500	0	2,500	
				1.	2,500	0	2,500	()	240,000 × 5 = 1,200,000
									(204,710 × 5) - 1,200,000= -176,000
								()	10,000 × 26 × 5 = 1,300,000
									(9,840 × 30 × 5) - 1,300,000= 176,000
				4.	8,635	3,900	4,735		
				1.	1,680	1,680	0		
				1.	300	300	0		
				2.	1,380	1,380	0		
				2.	()	2,220	2,220	0	
				1.	2,220	2,220	0		
				3.	()	(4,735	0	4,735	
				1.	1,440	0	1,440	()()	30,000 × 1 × 48 = 1,440,000
				2.	3,295	0	3,295	()()	85,000 × 1 = 85,000
								()()	3,000 × 15 × 3 = 135,000
								()()	5,000 × 15 = 75,000
								()()	880,000 × 3 = 2,640,000
								()()	12,000 × 15 = 180,000
								()()	3,000 × 15 × 4 = 180,000
				3.	18,000	18,000	0		

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								()					
				가									
		1.			18,000	18,000	0						
			1.	()	4,125	4,125	0						
				1.		4,125	4,125	0					
			2.	()	2,240	2,240	0						
				1.		2,140	2,140	0					
				2.		100	100	0					
			3.	()	6,740	6,740	0						
				1.		3,240	3,240	0					
				2.		3,500	3,500	0					
			4.	()	4,895	4,895	0						
1.		4,895		4,895	0								
4.					110,281	73,798	36,483						
	1.	1.	1.	()	100	100	0						
					1.	100	100	0					
					2.	()	6,000	6,000	0				
						1.	5,400	5,400	0				
						2.	600	600	0				
					3.	()	1,920	1,920	0				
						1.	1,920	1,920	0				
					4.	()	3,360	0	3,360				
						1.	3,360	0	3,360	() × 6 =	80,000 × 3	1,440,000	
									() × 6 =	80,000 × 4	1,920,000		
					2.					5,941	5,941	0	
					1.	1.	1.	1.	5,941	5,941	0		
									5,800	5,800	0		
									1.	330	0	330	330,000 × 1 =

: 2 (:)

								()
				가				()
			2.		1,470	1,800	-330	(134,000 × 5) - 1,000,000= -330,000
			3.		4,000	4,000	0	
		2.	()		141	141	0	
			1.		141	141	0	
	3.				92,960	59,837	33,123	
		1. []			92,960	59,837	33,123	
		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.	()		34,904	17,037	17,867	
			1.		34,904	17,037	17,867	() (20,972,000 × 1) 10,486,000) -10,486,000=
								() (1,020,000 × 1) 540,000 - 480,000 =
								() (720,000 × 1) 360,000 - 360,000 =
								() (960,000 × 1) - 480,000 = 480,000
								()가 (1,200,000 × 1) 600,000 - 600,000 =
								() (4,873,000 × 1) - 2,596,000 = 2,277,000
								()4 (3,169,000 × 1) - 1,635,000 = 1,534,000
								() 1,090,000 × 1 = 1,090,000
								() 가 500,000 × 1 = 500,000
		3.	()		(20,000	20,000	0	
			1.		6,000	6,000	0	
			2.		14,000	14,000	0	
		4.	()		6,400	6,400	0	
			1.		6,400	6,400	0	(765,000 × 2) - 2,800,000= -1,270,000
								(417,500 × 4) - 400,000= 1,270,000
		5. 47			6,400)	0	6,400

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								()
				가				()
				1.	6,400	0	6,400	- 1,920,000=-1,920,000
								() 120,000 × 16 = 1,920,000
								() 140,000 × 16 = 2,240,000
								(193,312 × 16) - 2,240,000= 853,000
								() 140,000 × 16 = 2,240,000
								(206,687 × 16) - 2,240,000= 1,067,000
			6. [] 47		8,500	() 0	8,500	
				1.	8,500	0	8,500	() - 2,000,000=-2,000,000
								() () 125,000 × 16 = 2,000,000
								() () 187,500 × 16 = 3,000,000
								() () 187,500 × 16 = 3,000,000
								() (312,500 × 16) - 3,000,000= 2,000,000
								() () 500,000 × 1 = 500,000
			7. ()		356	0	356	
				1.	356	0	356	355,943 × 1 = 356,000
5.					77,605	26,390	51,215	
		1.			8,235	8,135	100	
			1.		8,235	8,135	100	
				1.	800	800	0	
				1.	800	800	0	
			2.		3,775	4,045	-270	
				1.	3,375	3,645	-270	(5,000 × 80) - 600,000=-200,000
								(12,660 × 30) - 450,000=-70,000
				2.	400	400	0	
			3.		1,450	1,450	0	
				1.	1,450	1,450	0	
			4.		1,310	1,040	270	
				1.	1,310	1,040	270	(655,000 × 2) - 1,040,000= 270,000

: 2 (:)

								()
				가				()
			5.	가	800	800	0	
			1.		800	800	0	
			6.		100	0	100	
			1.		100	0	100	() = 100,000 × 1 100,000
	2.				12,915	9,555	3,360	
	1.				7,375	4,015	3,360	
		1.			655	655	0	
			1.		280	655	-375	- 300,000= -300,000
								- 75,000= -75,000
			2.		375	0	375	375,000 × 1 = 375,000
		2.		()	6,720	3,360	3,360	
			1.		6,720	3,360	3,360	(560,000 × 1 × 12) - 3,360,000= 3,360,000
	2.				5,540	5,540	0	
	1.				2,540	2,540	0	
		1.			400	400	0	
		2.			1,840	1,840	0	
		3.			300	300	0	
		2.		()	3,000	3,000	0	
			1.		3,000	3,000	0	
	3.				9,500	5,500	4,000	
	1.				800	800	0	
		1.			800	800	0	
			1.		800	800	0	
	2.				8,700	4,700	4,000	
		1.			8,700	4,700	4,000	
			1.		2,000	2,000	0	
			2.		6,700	2,700	4,000	(837,500 × 8) - 2,700,000= 4,000,000
	4.				46,955	3,200	43,755	

: 2 (:)

								()
				가				()
		1.			46,955	3,200	43,755	
			1.		2,587	3,200	-613	
				1.	2,587	3,200	-613	(646,750 × 4) - 3,200,000= -613,000
			2.	()	25,000	0	25,000	
				1.	20,000	0	20,000	20,000,000 × 1 = 20,000,000
				2.	5,000	0	5,000	1,000,000 × 5 = 5,000,000
			3.		9,368	0	9,368	
				1.	9,368	0	9,368	3,122,660 × 3 = 9,368,000
			4.		10,000	0	10,000	
				1.	10,000	0	10,000	2,000,000 × 5 = 10,000,000
			6.		182,216	181,746	470	
			1.		79,364	77,732	1,632	
				1.	39,867	39,334	533	
				1.		5,650	5,650	0
					1.	2,650	2,650	0
					2.	3,000	3,000	0
				2.		27,229	26,696	533
					1.	7,153	6,620	533
					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.		6,988	6,988	0
					1.	5,988	5,988	0
					2.	1,000	1,000	0
			2.		39,497	38,398	1,099	
				1.	39,497	38,398	1,099	

: 2 (:)

								()				
				가								
				1.	35,737	34,638	1,099	(1,642,710 × 12) - 19,214,000= 499,000				
								(130,000 × 12) - 960,000= 600,000				
				2.	400	400	0					
				3.	3,360	3,360	0					
	2.					101,552	102,714	-1,162				
					1.	101,552	102,714	-1,162				
					1.	1.	40,980	40,980	0			
						1.	26,400	26,400	0			
						2.	6,960	6,960	0			
						3.	7,620	7,620	0			
2.					1,644	1,644	0					
1.					1,644	1,644	0					
3.					8,654	7,654	1,000					
1.					8,654	7,654	1,000	500,000 × 2 = 1,000,000				
4.					18,836	18,836	0					
1.					18,536	18,536	0					
2.					300	300	0					
5.					3,000	3,000	0					
1.					3,000	3,000	0					
6.					28,438	30,600	-2,162					
1.								1.	11,291	0	11,291	1,400,000 × 6 = 8,400,000
												130,000 × 6 = 780,000
												가 500,000 × 2 = 1,000,000
												8,350 × 6 × 5 = 251,000
												860,000 × 1 = 860,000
2.	16,433	30,600	-14,167	(2,238,833 × 6) - 27,600,000= -14,167,000								
3.	200	0	200	200,000 × 1 = 200,000								
4.	514	0	514	4 85,600 × 6 = 514,000								

: 2 (:)

								()
				가				()
	3.				1,300	1,300	0	
		1.			900	900	0	
			1.		900	900	0	
				1.	900	900	0	
		2.			400	400	0	
			1.		400	400	0	
				1.	400	400	0	
					866,876	708,593	158,283	