

$$\left(\begin{array}{c} \vdots \\ \vdots \end{array} \right)$$

: 3 (:)

								()	
				가					
				1.	250	250	0		
3.					9,994	9,994	0		
	1.				9,994	9,994	0		
		1.			9,994	9,994	0		
			1.		9,994	9,994	0		
				1.	9,994	9,994	0		
					237,911	233,697	4,214		

: 3 (:)

								()
				가				()
1.					6,721	8,521	-1,800	
1.					1,071	2,521	-1,450	
	1.				1,071	2,521	-1,450	
		1.			0	1,950	-1,950	
			1.		0	1,800	-1,800	(1,800,000 × 1 × 1) - 3,600,000= -1,800,000
			2.		0	150	-150	(150,000 × 1 × 1) - 300,000= -150,000
		2. ()			1,071	571	500	
			1.		571	571	0	
			2.		500	0	500	() 500,000 × 1 = 500,000
2.					5,650	6,000	-350	
	1.				1,830	1,830	0	
		1.			330	330	0	
			1.		130	130	0	
			2.		200	200	0	
		2. (, ,)			1,500	1,500	0	
			1.		1,500	1,500	0	
	2.				3,820	4,170	-350	
		1.			940	1,440	-500	
			1.		940	1,440	-500	(8,000 × 3 × 60) - 1,940,000= -500,000
		2.			2,730	2,730	0	
			1.		1,790	1,790	0	
			2.		520	520	0	
			3.		420	420	0	
		3.			150	0	150	
			1.		150	0	150	50,000 × 3 = 150,000
2.	/				33,069	34,402	-1,333	
	1.				12,202	12,202	0	
		1.			12,202	12,202	0	

: 3 (:)

								()
				가				()
		1.			10,098	10,098	0	
			1.		10,098	10,098	0	
			2.		2,104	2,104	0	
			1.		2,104	2,104	0	
		2.			4,560	5,603	-1,043	
		1. []			2,688	3,763	-1,075	
		1.			1,299	2,374	-1,075	
			1.		50	50	0	
			2.		0	400	-400	(200,000 × 2) - 800,000= -400,000
			3.		50	50	0	
			4.		874	874	0	
			5.		325	1,000	-675	(200,000 × 5) - 1,675,000= -675,000
		2.			239	239	0	
		3.	1.		239	239	0	
					150	150	0	
			1.		150	150	0	
		4. [] ()			1,000	1,000	0	
		2.	1.		1,000	1,000	0	
					1,872	1,840	32	
			1.		872	840	32	
			1.		872	840	32	(20,000 × 4 × 2) - 128,000= 32,000
			2.		500	500	0	
			1.		500	500	0	
		3.			500	500	0	
			1.		500	500	0	
		3.			10,916	10,916	0	
		1.			9,816	9,816	0	
			1. ()		9,816	9,816	0	

: 3 (:)

								()
				가				()
			1.		9,816	9,816	0	
			2.		1,100	1,100	0	
			1.()		1,100	1,100	0	
			1.		1,100	1,100	0	
		4.			5,391	5,681	-290	
		1.	1.		5,391	5,681	-290	
			1.		0	290	-290	
			1.		0	290	-290	10,000 × 29 -580,000= -290,000
			2.()		2,287	2,287	0	
			1.		2,287	2,287	0	
			3.()		2,004	2,004	0	
			1.		2,004	2,004	0	
			4.()		1,100	1,100	0	
			1.		1,100	1,100	0	
		3.			61,419	59,409	2,010	
		1.	1.		24,683	21,553	3,130	
			1.		11,233	8,753	2,480	
			1.		2,700	2,700	0	
			1.		2,700	2,700	0	
			2.		500	500	0	
			1.		500	500	0	
			3.()		0	240	-240	
			1.		0	240	-240	() (30,000 × 8 × 1) - 480,000= -240,000
			4.		0	300	-300	
			1.		0	300	-300	(10,000 × 30) - 600,000= -300,000
			5.()		881	881	0	
			1.		881	881	0	
			6.()		6,960	3,940	3,020	

: 3 (:)

								()
				가				()
				1.	5,460	3,040	2,420	() $(20,000 \times 8 \times 19) - 620,000 =$ 2,420,000
				2.	1,500	900	600	() $50,000 \times 2 \times 6 =$ 600,000
				7.()	192	192	0	
				1.	192	192	0	
				2.	150	150	0	
				1.	150	150	0	
				1.	150	150	0	
				2.	0	0	0	
				3.	400	400	0	
				1.	400	400	0	
				1.	300	300	0	
				2.	100	100	0	
				4.	1,920	1,920	0	
				1.	1,920	1,920	0	
				1.	1,200	1,200	0	
				2.	720	720	0	
				5.	5,600	4,500	1,100	
				1. 가	1,400	1,400	0	
				1.	1,200	1,200	0	
				2.	200	200	0	
				2.	4,200	3,100	1,100	
				1.	3,000	1,900	1,100	$(30,000 \times 20 \times 2) - 100,000 =$ 1,100,000
				2.	200	200	0	
				3.	1,000	1,000	0	
				6.	2,850	3,300	-450	
				1.	2,850	3,300	-450	
				1.	400	400	0	
				2.	900	900	0	

: 3 (:)

								()
				가				()
				3.	1,550	2,000	-450	(400,000 × 5) - 2,450,000=- -450,000
		7.			1,860	1,860	0	
			1.		800	800	0	
				1.	600	600	0	
				2.	200	200	0	
			2.		1,060	1,060	0	
				1.	620	620	0	
				2.	0	0	0	
				3.	440	440	0	
		8.			340	340	0	
			1.		340	340	0	
				1.	240	240	0	
				2.	100	100	0	
		9.			330	330	0	
			1.		330	330	0	
				1.	180	180	0	
				2.	150	150	0	
		2.			36,256	37,376	-1,120	
			1.		6,120	8,130	-2,010	
				1.	240	240	0	
				1.	240	240	0	
			2.		0	0	0	
				1.	0	0	0	
			3.	(,)	2,480	2,810	-330	
				1.	2,480	2,810	-330	(25,000 × 20 × 1) - 190,000= 310,000
								(70,000 × 3 × 1) - 360,000=- -150,000
								(30,000 × 50 × 1) - 1,390,000=- 110,000
								(600,000 × 1) - 1,200,000=- -600,000

: 3 (:)

								()
				가				()
			4.		910	1,430	-520	
			1.		910	1,430	-520	(25,000 × 20 × 1) - 190,000
								310,000=
								(10,000 × 29 × 1) - -70,000
								360,000=
								(20,000 × 8 -320,000
								× 2) - 640,000=
								(20,000 × 8 × 2) - -320,000
								640,000=
			5.		500	500	0	
			1.		500	500	0	
			6.		240	240	0	
			1.		240	240	0	
			7.		0	1,160	-1,160	
			1.		0	1,160	-1,160	(20,000 × 29 × 2) - -1,160,000
								2,320,000=
			8.		750	750	0	
			1.		750	750	0	
			9.()		1,000	1,000	0	
			1.		200	200	0	
			2.		800	800	0	
		2.			14,591	14,591	0	
		1.			14,591	14,591	0	
			1.		3,950	3,950	0	
			2.		10,641	10,641	0	
		3.			7,185	5,850	1,335	
		1.			0	120	-120	
			1.		0	120	-120	(20,000 × 6 × 1 -120,000
) - 240,000=
		2.			2,830	3,150	-320	
			1.		2,170	2,570	-400	(935,000 -400,000
								× 1 × 2) - 2,270,000=
			2.		660	580	80	(20,000 80,000
								× 29) - 500,000=
		3.			0	580	-580	
			1.		0	580	-580	(20,000 × 29) -580,000
								- 1,160,000=

: 3 (:)

								()
				가				()
			4. ()		1,200	1,200	0	
			1.		1,200	1,200	0	
			5. ()		915	800	115	
			1.		915	800	115	(500,000 80,000 × 1) - 420,000=
								(300,000 × 1) - 265,000= 35,000
			6. () ()		2,240	0	2,240	
			1.		2,240	0	2,240	() 280,000 × 8= 2,240,000
		4.			8,360	8,805	-445	
			1.		0	445	-445	
			1.		0	300	-300	(150,000 × 2) - 600,000= -300,000
			2.		0	145	-145	(5,000 × 29 × 1) - 290,000= -145,000
			2. ()		360	360	0	
			1.		360	360	0	
			3. ()		8,000	8,000	0	
			1.		1,070	1,360	-290	(40,000 × 1 × 34) - 1,650,000= -290,000
			2.		6,930	6,240	690	(, ,) (32,000 × 8 × 4) - 334,000= 690,000
			3.		0	400	-400	(,) (200,000 × 2) - 800,000= -400,000
		3.			480	480	0	
			1.		480	480	0	
			1.		480	480	0	
			1.		480	480	0	
		4.			27,672	23,172	4,500	
			1.		17,031	15,131	1,900	
			1.		17,031	15,131	1,900	
			1.		5,295	3,395	1,900	
			1.		4,640	1,240	3,400	(32,000 × 11 × 10) - 120,000= 3,400,000
			2.		655	655	0	
			3.		0	1,500	-1,500	(60,000 × 25) - 3,000,000= -1,500,000

: 3 (:)

								()
				가				()
			2. ()		9,816	9,816	0	
			1.		9,066	8,096	970	() (32,000 × 11 × 23) - 7,126,000= 970,000
			2.		750	690	60	(10,000 × 3 × 23) - 630,000= 60,000
			3.		0	1,030	-1,030	(103,000× 10) - 2,060,000= -1,030,000
			3. ()		1,920	1,920	0	
			1.		1,920	1,920	0	
	2.				10,541	7,941	2,600	
		1.			10,541	7,941	2,600	
			1.		5,330	5,330	0	
			1.		5,330	5,330	0	
			2.		70	70	0	
			1.		70	70	0	
			3.		5,000	2,400	2,600	
			1.		5,000	2,400	2,600	650,000 × 4 × 1 = 2,600,000
			4. ()		141	141	0	
			1.		141	141	0	
	3.				100	100	0	
		1.			100	100	0	
			1.		100	100	0	
			1.		100	100	0	
	5.				37,587	39,187	-1,600	
		1.			4,050	4,380	-330	
			1.		4,050	4,380	-330	
			1.		340	290	50	
			1.		340	290	50	2,500 × 4 × 5 = 50,000
			2.		120	300	-180	
			1.		120	300	-180	(150,000 × 2 × 1) - 480,000= -180,000
			3.		1,250	1,250	0	

: 3 (:)

								()
				가				()
			1.		1,250	1,250	0	
		4.	가		590	790	-200	
			1.		590	790	-200	(10,000 × 10 × 2) - 400,000= -200,000
			2.		0	0	0	
		5.	가		700	700	0	
			1.		700	700	0	
		6.			1,050	1,050	0	
			1.		1,050	1,050	0	
	2.				2,400	2,700	-300	
		1.			2,400	2,700	-300	
			1.		200	500	-300	
			1.		200	500	-300	(50,000 × 5 × 2) - 800,000= -300,000
		2.			0	0	0	
			1.		0	0	0	
			2.		0	0	0	
		3.			200	200	0	
			1.		200	200	0	
		4. ()Wee			2,000	2,000	0	
			1.		2,000	2,000	0	
	3.				12,000	12,000	0	
		1.			12,000	12,000	0	
			1. ()		12,000	12,000	0	
			1.		190	190	0	
			2.		11,161	10,734	427	(50,000 × 9 × 1) - 740,000= -290,000
								(, ,) 2,267,000
								(90,000 × 2 × 13) -73,000= 790,000
								가 (35,000 × 36 × 3) - 2,990,000=
								(20,000 × 24 × 2) - 2,410,000= -1,450,000
								() -280,000
								(100,000 × 8) -1,080,000=

: 3 (:)

								()
				가				()
								()
								(15,000 × 14) - 420,000= -210,000
								" (200,000 × 1) - 400,000= -200,000
								" (200,000 × 1) - 400,000= -200,000
			3.		649	1,076	-427	(28,000 × 9 × 4) - 1,398,000= -390,000
								(200,000 × 2) - 437,000= -37,000
	4.				12,804	13,844	-1,040	
		1.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
		2.			12,304	13,344	-1,040	
			1.		9,304	10,344	-1,040	
				1.	1,320	1,320	0	
				2.	250	250	0	
				3.	1,914	2,954	-1,040	(200,000 × 2) - 740,000= -340,000
								(200,000 × 5) - 1,700,000= -700,000
				4.	5,820	5,820	0	
			2. () ICT		3,000	3,000	0	
				1.	1,000	1,000	0	
				2.	2,000	2,000	0	
	5.				6,333	6,263	70	
		1.			6,333	6,263	70	
			1. ()		5,533	5,463	70	
				1.	5,533	5,463	70	(800,000 × 1) - 730,000= 70,000
			2.		800	800	0	
				1.	800	800	0	
			3. ()		0	0	0	
				1.	0	0	0	
	6.				71,443	67,906	3,537	

: 3 (:)

								()	
				가					
	1.				25,303	24,823	480		
	1.				25,303	24,823	480		
	1.				8,348	8,348	0		
	1.				7,560	7,560	0		
	2.				788	788	0		
	2.				7,150	7,150	0		
	1.				1,440	1,440	0		
	2.				2,710	2,710	0		
	3.				3,000	3,000	0		
	3.				2,710	2,310	400		
	1.				2,560	2,160	400	(30,000 × 2 × 3 × 12) - 1,760,000= 400,000	
	2.				150	150	0		
	4.				5,585	5,505	80		
	1.				5,585	5,505	80	(

: 3 (:)

								()
				가				()
			3.		3,140	2,640	500	
			1.		3,140	2,640	500	500,000 × 1 = 500,000
			4.		13,478	10,931	2,547	
			1.		13,178	10,631	2,547	(600,000 × 1) - 870,000= -270,000
			2.		300	300	0	2,817,000 × 1 = 2,817,000
			5.		0	0	0	
			1.		0	0	0	
			6.		3,000	3,000	0	
			1.		3,000	3,000	0	
			7.		3,360	3,360	0	
			1.		3,360	3,360	0	
			8.		0	0	0	
			1.		0	0	0	
			9.		0	0	0	
			1.		0	0	0	
			10.()		5,000	5,000	0	
			1.		5,000	5,000	0	
			3.		932	932	0	
			1.		800	800	0	
			1.		800	800	0	
			1.		800	800	0	
			2.		132	132	0	
			1.		132	132	0	
			1.		132	132	0	
			3.		0	0	0	
			1.		0	0	0	
			1.		0	0	0	

: 3 (:)

								()
				가				()
7.					0	1,100	-1,100	
	1.				0	1,100	-1,100	
		1.			0	1,100	-1,100	
			1.		0	1,100	-1,100	
				1.	0	1,100	-1,100	(1,100,000 × 1) - 2,200,000= -1,100,000
					237,911	233,697	4,214	