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									()	
				가						
1.					194,332	194,332	0			
	1.				194,232	194,232	0			
		1.			194,232	194,232	0			
			1.		194,232	194,232	0			
				1.	141,880	141,880	0			
				2.	52,352	52,352	0			
	2.				100	100	0			
		1.			100	100	0			
			1.		100	100	0			
				1.	100	100	0			
2.					17,548	18,876	-1,328			
	1.				16,989	18,480	-1,491			
		1.			16,989	18,480	-1,491			
			1.		7,851	9,108	-1,257			
				1.	7,479	7,488	-9	$(3,200 \times 13 \times 180) - 7,497,000 =$	-9,000	
				2.	372	1,620	-1,248	$(450 \times 20 \times 180) - 2,868,000 =$	-1,248,000	
		2.			8,670	8,670	0			
			1.		8,670	8,670	0			
		3.			468	702	-234			
			1.		468	702	-234	$(234,000 \times 3) - 936,000 =$	-234,000	
	2.				559	396	163			
		1.			4	0	4			
			1.		4	0	4			
				1.	4	0	4	$4,000 \times 1$	4,000	
		2.			555	396	159			
			1.		236	146	90			
				1.	236	146	90	$(73,000 \times 2) - 56,000 =$	90,000	
			2.		319	250	69			

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								()	
				가					
				1.	319	250	69	: (30,000 × 1) - 60,000 =	-30,000
								: (40,000 × 5) - 280,000 =	-80,000
								: (179,000 × 1) =	179,000
3.					4,479	4,479	0		
	1.				4,479	4,479	0		
		1.			4,479	4,479	0		
			1.		4,479	4,479	0		
				1.	4,479	4,479	0		
					216,359	217,687	-1,328		

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								()
				가				()
1.					4,947	5,051	-104	
1.					1,746	1,850	-104	
	1.				1,746	1,850	-104	
		1.			1,746	1,850	-104	
			1.		1,746	1,850	-104	
				1.	1,654	1,700	-46	(1,700,000 × 1 × 1) - 1,746,000= -46,000
				2.	92	150	-58	4 (150,000 × 1 × 1) - 208,000= -58,000
2.					3,201	3,201	0	
	1.				1,366	1,366	0	
		1.			366	366	0	
			1.		100	100	0	
				2.	200	200	0	
				3.	66	66	0	
		2.	(, ,)		1,000	1,000	0	
			1.		1,000	1,000	0	
	2.				1,835	1,835	0	
		1.			1,835	1,835	0	
			1.		1,835	1,835	0	
2.	/				23,404	25,733	-2,329	
1.					7,851	9,108	-1,257	
	1.				7,851	9,108	-1,257	
		1.			7,479	7,488	-9	
			1.		7,479	7,488	-9	(3,200 × 13 × 180) - 7,497,000= -9,000
		2.			372	1,620	-1,248	
			1.		372	1,620	-1,248	(450 × 20 × 180) -2,868,000= -1,248,000
2.					4,815	5,837	-1,022	
	1. []				3,287	3,527	-240	
		1.			2,030	2,270	-240	
			1.		100	50	50	(50,000 × 1) = 50,000

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								()
				가				()
				2.	220	220	0	
				3.	200	200	0	
				4.	730	800	-70	(10,000 × 40 × 2) - 870,000= -70,000
				5.	780	1,000	-220	(200,000 × 5) - 1,220,000= -220,000
			2.		107	107	0	
				1.	107	107	0	
			3.		150	150	0	
				1.	150	150	0	
			4.()		1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			1,528	2,310	-782	
			1.		533	820	-287	
				1.	533	820	-287	(15,000 × 4 × 2) - 157,000= -37,000
								(350,000 × 2) - 950,000= -250,000
			2.		500	500	0	
				1.	500	500	0	
			3.		495	990	-495	
				1.	495	990	-495	(495,000 × 2) - 1,485,000= -495,000
		3.			8,670	8,670	0	
			1.		8,670	8,670	0	
				1.()	8,670	8,670	0	
				1.	8,670	8,670	0	
		4.			2,068	2,118	-50	
			1.		2,068	2,118	-50	
				1.()	1,600	1,650	-50	
				1.	1,600	1,650	-50	((150,000 × 22) -3,350,000) = -50,000
				2.()	468	468	0	
				1.	468	468	0	

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								()
				가				
3.					52,987	55,972	-2,985	
1.					29,229	32,310	-3,081	
	1.				8,502	10,620	-2,118	
		1.			1,700	2,700	-1,000	
			1.		1,700	2,700	-1,000	(30,000 × 10 × 3 × 3) - 3,700,000= -1,000,000
		2.			200	1,000	-800	
			1.		200	1,000	-800	(10,000 × 20 × 5) - 1,800,000= -800,000
		3. ()	()		262	280	-18	
			1.		262	280	-18	() ((170,000 × 8) - 1,378,000) = -18,000
		4.			0	300	-300	
			1.		0	300	-300	(10,000 × 30) - 600,000= -300,000
		5. ()			6,340	6,340	0	
			1.		4,840	4,840	0	
			2.		1,500	1,500	0	
	2.				270	400	-130	
		1.			270	400	-130	
			1.		270	300	-30	(30,000 × 10) - 330,000= -30,000
			2.		0	100	-100	(10,000 × 5 × 2) - 200,000= -100,000
	3.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
			2.		0	0	0	
	4.				1,927	1,920	7	
		1.			1,927	1,920	7	
			1.		1,200	1,200	0	
			2.		727	720	7	(30,000 × 6 × 4) - 713,000= 7,000
	5.				12,880	13,610	-730	
		1. 가			1,470	1,410	60	

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								()
				가				()
				1.	1,260	1,200	60	(30,000 × 20 × 2) - 1,140,000= 60,000
				2.	210	210	0	
				2.	3,410	4,200	-790	
				1.	3,310	3,000	310	(30,000 × 50 × 2) - 2,690,000= 310,000
				2.	100	200	-100	(10,000 × 10 × 2) - 300,000= -100,000
				3.	0	1,000	-1,000	(500,000 × 2) - 2,000,000= -1,000,000
				3. ()	8,000	8,000	0	
				1.	3,000	3,000	0	
				2.	5,000	5,000	0	
				6.	3,960	4,060	-100	
				1.	3,400	3,500	-100	
				1.	300	300	0	
				2.	1,100	1,200	-100	(40,000 × 15 × 2) - 1,300,000= -100,000
				3.	2,000	2,000	0	
				2. ()	560	560	0	
				1.	0	0	0	
				2.	560	560	0	
				7.	760	800	-40	
				1.	760	800	-40	
				1.	760	800	-40	(40,000 × 10 × 2) - 840,000= -40,000
				2.	0	0	0	
				2.	0	0	0	
				1.	0	0	0	
				2.	0	0	0	
				3.	0	0	0	
				8.	600	600	0	
				1.	600	600	0	
				1.	600	600	0	

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								()
				가				()
				2.	0	0	0	
		9.			330	300	30	
			1.		330	300	30	
				1.	140	200	-60	(,) (20,000 × 5 × 2) - 260,000= -60,000
				2.	190	100	90	(,) (10,000 × 5 × 2) - 10,000= 90,000
		2.			23,758	23,662	96	
			1.		5,493	5,000	493	
				1.	200	0	200	
				1.	200	0	200	20,000 × 10 = 200,000
			2.		0	0	0	
				1.	0	0	0	
			3.	(,)	3,220	3,220	0	
				1.	3,220	3,220	0	
			4.		410	410	0	
				1.	410	410	0	
			5.		561	600	-39	
				1.	561	600	-39	(30,000 × 16) - 510,000= -30,000
								(70,000 × 1) - 79,000= -9,000
			6.		202	20	182	
				1.	202	20	182	((20,000 × 29 × 3) -1,558,000) = 182,000
			7.		900	750	150	
				1.	900	750	150	2 100,000= (250,000 × 1) - 150,000
		2.			6,872	6,872	0	
			1.		176	176	0	
				1.	0	0	0	
				2.	176	176	0	
			2.		5,686	5,686	0	
				1.	30	30	0	

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								()
				가				()
			2.		5,656	5,656	0	
		3. ()			1,010	1,010	0	
			1.		200	200	0	
			2.		810	810	0	
		3.			6,163	6,150	13	
			1.		0	0	0	
				1.	0	0	0	
			2.		1,918	1,918	0	
				1.	1,818	1,818	0	
				2.	100	100	0	
			3.		540	540	0	
				1.	540	540	0	
				2.	0	0	0	
			4. ()		1,600	1,600	0	
				1.	130	130	0	
				2.	1,470	1,470	0	
			5. ()		313	300	13	
				1.	313	300	13	(300,000 × 1) - 287,000= 13,000
			6. () (1,792)	1,792	0	
				1.	1,792	1,792	0	
		4.			5,230	5,640	-410	
			1.		0	410	-410	
				1.	0	300	-300	(150,000 × 2) -600,000= -300,000
				2.	0	110	-110	(5,000 × 22) - 220,000= -110,000
			2. ()		230	230	0	
				1.	230	230	0	
			3. ()		5,000	5,000	0	
				1.	680	1,360	-680	(40,000 × 34 × 1) - 2,040,000= -680,000

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								()
				가				
				2.	4,085	3,390	695	(

: 4 (:)

								()
				가				()
				1.	570	600	-30	((250,000 × 2) - 530,000) = -30,000
	3.				100	100	0	
		1.			100	100	0	
			1.()		100	100	0	
				1.	100	100	0	
5.					38,162	40,785	-2,623	
	1.				4,220	4,960	-740	
		1.			4,220	4,960	-740	
			1.		440	340	100	
				1.	440	340	100	(15,000 × 8 × 2) - 140,000= 100,000
			2.		120	300	-180	
				1.	120	300	-180	(150,000 × 2) - 480,000= -180,000
			3.		1,180	1,080	100	
				1.	1,180	1,080	100	(50,000 × 8) - 300,000= 100,000
			4.	가	690	890	-200	
				1.	690	890	-200	(25,000 × 10) - 450,000= -200,000
				2.	0	0	0	
			5.	가	790	850	-60	
				1.	790	850	-60	가 (150,000 × 3) - 510,000= -60,000
			6.		1,000	1,500	-500	
				1.	1,000	1,500	-500	(15,000 × 50 × 2) - 2,000,000= -500,000
	2.				2,788	4,510	-1,722	
		1.			2,788	4,510	-1,722	
			1.		400	600	-200	
				1.	400	600	-200	(30,000 × 4 × 5) - 800,000= -200,000
			2.		388	1,910	-1,522	
				1.	388	200	188	((200,000 × 4) - 612,000)= 188,000
				2.	0	1,710	-1,710	((900,000 × 1 × 2) - 3,510,000)= -1,710,000

: 4 (:)

								()
				가				()
			3.		0	0	0	
			1.		0	0	0	
			4. ()	Me	2,000	2,000	0	
			1.		2,000	2,000	0	
		3.			14,000	14,000	0	
		1.			14,000	14,000	0	
			1. ()		14,000	14,000	0	
			1.		310	260	50	((200,000 × 1) - 150,000) = 50,000
			2.		11,984	12,430	-446	(50,000 × 1) - 100,000 = -50,000
								(50,000 × 9) - 505,000 = -55,000
								((250,000 × 2) - 503,000) = -3,000
								((7,000 × 2 × 13 × 2) - 439,000) = -75,000
								((120,000 × 2 × 2) - 317,000) = 163,000
								(100,000 × 2) - 147,000 = 53,000
								((450,000 × 4) - 1,805,000) = -5,000
								(7,000 × 23 × 5) - 812,000 = -7,000
								((3,000 × 23 × 4) - 281,000) = -5,000
								((20,000 × 2 × 23) - 926,000) = -6,000
								((20,000 × 23 × 2) - 926,000) = -6,000
								((100,000 × 8) - 990,000) = -190,000
								((40,000 × 23) - 953,000) = -33,000
								((50,000 × 4) - 420,000) = -220,000
								(308,000 × 1) - 314,000 = -6,000
								(250,000 × 2) - 501,000 = -1,000
			3.		1,706	1,310	396	(20,000 × 13 × 4) - 644,000 = 396,000
		4.			6,990	9,510	-2,520	
			1.		0	0	0	
			1.		0	0	0	

: 4 (:)

								()
				가				()
			1.		0	0	0	
		2.			6,990	9,510	-2,520	
		1.			6,990	9,510	-2,520	
			1.		1,320	1,320	0	
			2.		1,670	1,690	-20	(40,000 × 2) - 100,000= -20,000
			3.		4,000	6,500	-2,500	((1,000,000 × 5) - 7,500,000) = -2,500,000
	5.				10,164	7,805	2,359	
		1.			10,164	7,805	2,359	
			1.	()	6,724	4,165	2,559	
				1.	6,724	4,165	2,559	((400,000 × 4) - 1,180,000)= 420,000
								((1,410,000 × 1)) - 1,430,000= -20,000
								(350,000 × 2) - 740,000= -40,000
								() 483,000 × 3 = 1,449,000
								250,000 × 3 = 750,000
		2.			3,440	3,640	-200	
			1.		3,440	3,640	-200	50,000 × 1 -100,000 = -50,000
								(1,350,000 × 2) - 3,300,000= -600,000
								(800,000 × 1) - 350,000= 450,000
	6.				73,059	65,504	7,555	
		1.			23,960	24,910	-950	
			1.		23,960	24,910	-950	
			1.		6,580	5,780	800	
				1.	6,380	5,580	800	(20,000 × 9 × 5) - 100,000= 800,000
				2.	200	200	0	
		2.			6,570	7,250	-680	
			1.		920	1,600	-680	(20,000 × 1 × 34) -1,360,000= -680,000
			2.		2,650	2,650	0	(50,000 × 2) - 200,000= -100,000
								(50,000 × 2) - 50,000= 50,000

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								()
				가				()
								((104,000 × 5) - 470,000) = 50,000
			3.		3,000	3,000	0	
		3.			3,090	4,470	-1,380	
			1.		2,260	2,640	-380	(20,000 × 3 × 8) - 860,000= -380,000
			2.		680	1,680	-1,000	(7,000 × 4 × 60) - 2,680,000= -1,000,000
			3.		150	150	0	
		4.			6,820	6,420	400	
			1.		6,820	6,420	400	(10,000 × 60 × 4) - 2,200,000= 200,000
								((100,000 × 10) - 680,000) = 320,000
								(210,000 × 12) - 2,640,000= -120,000
			2.		0	0	0	
		5.			330	330	0	
			1.		330	330	0	
		6.			0	0	0	
			1.		0	0	0	
		7.			570	660	-90	
			1.		570	660	-90	(52,000 × 5) - 350,000= -90,000
	2.				48,299	39,794	8,505	
		1.			48,299	39,794	8,505	
			1.		16,236	15,896	340	
			1.		8,800	8,400	400	(700,000 × 12) - 8,000,000= 400,000
			2.		1,280	880	400	(70,000 × 12) - 440,000= 400,000
			3.		6,156	6,616	-460	(2,000 × 6 × 12) - 234,000= -90,000
								((140,000 × 12) - 1,950,000) = -270,000
								((466,000 × 12) - 5,692,000)= -100,000
		2.			390	420	-30	
			1.		390	420	-30	(1,200 × 600 × 1) - 750,000= -30,000
		3.			6,260	6,460	-200	

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								()
				가				()
			1.	6,260	6,460	-200	(100,000 × 7	-200,000
			4.	22,053	13,658	8,395	× 2) - 1,600,000=	
			1.	21,753	13,358	8,395	(100,000 × 20	7,395,000
							× 5) -2,605,000 =	
							100,000 × 10 =	1,000,000
			2.	300	300	0		
			5.	0	0	0		
			1.	0	0	0		
			6.	3,360	3,360	0		
			1.	3,360	3,360	0		
	3.			800	800	0		
		1.		800	800	0		
		1.		800	800	0		
		1.		800	800	0		
		2.		0	0	0		
		1.		0	0	0		
		1.		0	0	0		
		3.		0	0	0		
		1.		0	0	0		
		1.		0	0	0		
7.				0	312	-312		
	1.			0	312	-312		
		1.		0	312	-312		
		1.		0	312	-312		
		1.		0	312	-312	((1,260,000 × 1) -	-312,000
							1,572,000)=	
					216,359	217,687	-1,328	