
2014		.		.
1	"	.	732,655,000	" " . 737,739,000 "

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5	737,739		732,655			5,084		0.7
		6,989	567,038	76.8		5,785	35,385	4.7
		615	26,605	3.6	/	2,764	303,138	41.0
		-1,045	129,772	17.5		-2,631	100,857	13.6
		-1,475	3,150	0.4		-1,313	134,794	18.2
		0	11,174	1.5		4,901	46,537	6.3
						-3,622	103,028	13.9
						0	14,000	1.8
						-800	0	0.0

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								()	
				가					
1.					593,643	586,039	7,604		
	1.				567,038	560,049	6,989		
		1.			567,038	560,049	6,989		
			1.		567,038	560,049	6,989		
				1.	294,207	294,207	0		
				2.	272,831	265,842	6,989	() : (17,900,000 × 1 -4,540,000) - 22,440,000 =	
								() : 369,000 (500,590 × 1) - 132,000 =	
								() : (3,657,000 × 1,695,000 1) - 1,962,000 =	
								() : (2,433,000 × 1) 1,130,000 - 1,303,000 =	
								() : 5,785,000 5,785,000 × 1 =	
								() : 2,550,000 × 1 2,550,000 =	
2.					26,605	25,990	615		
	1.				26,605	25,990	615		
		1.			26,605	25,990	615		
			1.		26,605	25,990	615	() : -282,000 × 1 = -282,000	
								() : 501,400 × 1 = 502,000	
								() : 359,000 × 1 = 359,000	
								: 35,200 × 1 = 36,000	
2.					132,922	135,442	-2,520		
	1.				129,772	130,817	-1,045		
		1.			129,772	130,817	-1,045		
			1.		97,526	96,581	945		
				1.	97,526	96,581	945	: 423,000 × 1 = 423,000	
								: 522,000 × 1 = 522,000	
			2.		10,000	10,000	0		
				1.	10,000	10,000	0		
			3.		1,796	1,796	0		
				1.	1,796	1,796	0		

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								()	
				가					
			4.		20,450	22,440	-1,990		
			1.		20,450	22,440	-1,990	: -706,000 × 1 =	-706,000
								: -1,284,000 × 1 =	-1,284,000
		2.			3,150	4,625	-1,475		
			1.		380	1,200	-820		
				1.	380	1,200	-820		
				1.	380	1,200	-820	: -820,000 × 1 =	-820,000
			2.		600	600	0		
				1.	600	600	0		
				1.	600	600	0		
			3.		2,170	2,825	-655		
				1.	1,312	2,000	-688		
				1.	1,312	2,000	-688	: -688,000 × 1 =	-688,000
				2.	858	825	33		
				1.	858	825	33	: 33,000 × 1 =	33,000
		3.			11,174	11,174	0		
			1.		11,174	11,174	0		
				1.	11,174	11,174	0		
				1.	11,174	11,174	0		
				1.	11,174	11,174	0		
					737,739	732,655	5,084		

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								()
				가				()
1.					35,385	29,600	5,785	
1.					35,385	29,600	5,785	
	1.				35,385	29,600	5,785	
		1.			18,811	18,811	0	
			1.		18,000	18,000	0	
			2.		811	811	0	
		2.			(14,650	8,865	5,785	
			1.		13,746	8,727	5,019	-46,000 × 1 = -46,000
								() 5,019,000 × 1 = 5,019,000
								46,000 × 1 = 46,000
			2.		904	138	766	() ⁴ 766,000 × 1 = 766,000
		3.		()	1,924	1,924	0	
			1.		1,924	1,924	0	
2.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
		2.			0	0	0	
			1.		0	0	0	
2.	/				303,138	300,374	2,764	
	1.				149,577	144,823	4,754	
		1.			149,577	144,823	4,754	
			1.		114,959	112,134	2,825	
				1.	114,959	112,134	2,825	() 1,130,000 × 1 = 1,130,000
								() 1,695,000 × 1 = 1,695,000
		2.			17,168	16,130	1,038	
			1.		7,630	7,630	0	516,000 × 1 = 516,000
								-538,000 × 1 = -538,000

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								()
				가				()
								-45,000 × 1 = -45,000
								67,000 × 1 = 67,000
				2.	8,500	8,500	0	
				3.	1,038	0	1,038	1,038,000 × 1 = 1,038,000
				3.	4,950	4,950	0	
				1.	4,950	4,950	0	
				4.	5,937	5,415	522	
				1.	5,937	5,415	522	522,000 × 1 = 522,000
				5.	()	2,896	2,896	0
				1.	1,597	996	601	601,000 × 1 = 601,000
				2.	873	1,300	-427	-427,000 × 1 = -427,000
				3.	426	600	-174	, -174,000 × 1 = -174,000
				6.	2,809	2,809	0	
				1.	2,809	2,809	0	
				7.	858	489	369	
				1.	858	489	369	() 369,000 × 1 = 369,000
				2.	4,994	4,994	0	
				1.	500	500	0	
				1.	500	500	0	
				1.	500	500	0	
				2.	313	313	0	
				1.	100	100	0	
				1.	100	100	0	
				2.	가	213	213	0
				1.	213	213	0	
				3.	1,062	1,062	0	
				1.	762	762	0	
				1.	762	762	0	

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								()
				가				()
		2.			300	300	0	
			1.		300	300	0	
	4.				3,119	3,119	0	
		1.			1,819	1,819	0	
			1.		1,819	1,819	0	
		2.			500	500	0	
			1.		500	500	0	
		3.			800	800	0	
			1.		800	800	0	
	3.				110,064	112,054	-1,990	
		1.			79,614	79,614	0	
			1.		79,614	79,614	0	
			1.		79,614	79,614	0	
		2.			10,000	10,000	0	
			1.	()	10,000	10,000	0	
			1.		9,780	9,780	0	
			2.		220	220	0	
		3.			20,450	22,440	-1,990	
			1.	()	11,534	12,240	-706	
			1.		11,534	12,240	-706	() = -706,000 × 1 -706,000
			2.	()	8,916	10,200	-1,284	
			1.		8,916	10,200	-1,284	() = -1,284,000 × 1 -1,284,000
	4.				38,503	38,503	0	
		1.			6,777	6,777	0	
			1.		6,777	6,777	0	
			1.		6,777	6,777	0	
		2.			31,726	31,726	0	
			1.		14,990	14,990	0	

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								()				
				가								
				1.	6,283	4,190	2,093	1,046,500 × 2 = 2,093,000				
				2.	7,505	9,000	-1,495	-747,500 × 2 = -1,495,000				
				3.	1,202	1,800	-598	, -299,000 × 2 = -598,000				
			2.					16,736	16,736	0		
				1.					15,136	15,136	0	
									1,600	1,600	0	
			3.					100,857	103,488	-2,631		
1.					93,082	96,396	-3,314					
1.					9,336	9,336	0					
1.					2,450	2,450	0					
1.					2,450	2,450	0					
2.					776	776	0					
1.					776	776	0					
3.					(3,710)	3,710	0					
1.					2,440	2,490	-50	-50,000 × 1 = -50,000				
2.					1,270	1,220	50	99,000 × 1 = 99,000				
								-49,000 × 1 = -49,000				
4.					() 2,400	2,400	0					
1.					2,400	2,400	0					
2.					4,774	4,774	0					
1.					() 100	100	0					
1.					100	100	0					
2.					4,200	4,200	0					
1.					4,200	4,200	0					
3.					() 474	474	0					
1.					474	474	0					
3.					4,666	5,066	-400					
1.					4,666	5,066	-400					

: 5 (:)

								()
				가				()
				1.	1,560	1,560	0	
				2.	1,606	1,606	0	
				3.	1,500	1,900	-400	-400,000 × 1 = -400,000
				2.	0	0	0	
				1.	0	0	0	
				4.	4,400	4,500	-100	
				1.	3,600	3,600	0	
				1.	3,600	3,600	0	
				2.	800	900	-100	
				1.	800	900	-100	-10,000 × 10 = -100,000
				5.	20,300	20,300	0	
				1.	0	0	0	
				1.	0	0	0	
				2.	0	0	0	
				1.	0	0	0	
				2.	0	0	0	
				3.	0	0	0	
				1.	0	0	0	
				2.	0	0	0	
				4.	18,800	18,800	0	
				1.	6,860	6,860	0	
				2.	11,269	11,269	0	-45,000 × 1 = -45,000
								-110,000 × 1 = -110,000
								-10,000 × 1 = -10,000
								165,000 × 1 = 165,000
				3.	671	671	0	
				5.	1,500	1,500	0	
				1.	900	900	0	

: 5 (:)

								()
				가				()
				2.	600	600	0	
		6.			5,790	5,940	-150	
			1.		4,615	4,765	-150	
				1.	2,415	2,565	-150	-150,000 × 1 = -150,000
				2.	2,200	2,200	0	
			2.	()	1,175	1,175	0	
				1.	960	960	0	
				2.	215	215	0	
		7.			43,816	46,480	-2,664	
			1.	()	1,500	1,500	0	
				1.	1,500	1,500	0	
			2.	()	2,000	2,000	0	
				1.	2,000	2,000	0	
			3.	()	600	600	0	
				1.	600	600	0	
			4.	()	700	700	0	
				1.	700	700	0	
			5.	()	700	900	-200	
				1.	700	900	-200	-200,000 × 1 = -200,000
			6.	()	4,995	5,110	-115	
				1.	4,545	4,660	-115	-115,000 × 1 = -115,000
				2.	450	450	0	
			7.	()	200	200	0	
				1.	200	200	0	
			8.	()	5,900	5,900	0	
				1.	4,145	4,145	0	
				2.	1,755	1,755	0	
			9.	()	300	300	0	

: 5 (:)

								()
				가				()
				1.	300	300	0	
			10.	()	100	100	0	
				1.	100	100	0	
			11.	()	79	79	0	
				1.	79	79	0	
			12.	()	121	280	-159	
				1.	121	280	-159	-159,000 × 1 = -159,000
			13.	()	750	750	0	
				1.	750	750	0	
			14.	()	11,534	12,240	-706	
				1.	11,534	12,240	-706	-706,000 × 1 = -706,000
			15.	()	8,916	10,200	-1,284	
				1.	8,916	10,200	-1,284	-1,284,000 × 1 = -1,284,000
			16.	3	4,400	4,600	-200	
				1.	4,400	4,600	-200	3 -20,000 × 10 = -200,000
			17.		901	901	0	
				1.	901	901	0	
			18.		120	120	0	
				1.	120	120	0	
		2.			7,775	7,092	683	
			1.		0	0	0	
				1.	0	0	0	
				1.	0	0	0	
			2.		4,593	3,440	1,153	
				1.	3,211	1,911	1,300	
				1.	3,211	1,911	1,300	1,300,000 × 1 = 1,300,000
				2.	858	1,005	-147	
				1.	858	1,005	-147	-147,000 × 1 = -147,000

: 5 (:)

								()
				가				()
		3.			524	524	0	
			1.		524	524	0	
		3.			1,280	1,750	-470	
			1.		1,280	1,750	-470	
				1.	1,280	1,750	-470	-470,000 × 1 = -470,000
		4.			1,722	1,722	0	
			1.		0	0	0	
				1.	0	0	0	
			2.		474	474	0	
				1.	474	474	0	
			3.		873	873	0	
				1.	873	873	0	
			4.		375	375	0	
				1.	375	375	0	
		5.			180	180	0	
			1.		180	180	0	
				1.	180	180	0	
		6.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
4.					134,794	136,107	-1,313	
	1.				64,371	64,761	-390	
		1.			64,371	64,761	-390	
			1.		2,111	2,111	0	
				1.	1,200	1,200	0	
				2.	911	911	0	
			2.		3,600	3,600	0	
				1.	3,600	3,600	0	

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								()
				가				()
			3.	()	10,000	10,000	0	
			1.		7,080	6,780	300	30,000 × 10 = 300,000
			2.		2,920	3,220	-300	-300,000 × 1 = -300,000
			4.	()	43,800	43,800	0	
			1.		21,385	21,796	-411	-466,000 × 1 = -466,000
								55,000 × 1 = 55,000
			2.		10,770	10,740	30	30,000 × 1 = 30,000
			3.		526	520	6	6,000 × 1 = 6,000
			4.		10,936	10,576	360	571,000 × 1 = 571,000
								-425,000 × 1 = -425,000
								214,000 × 1 = 214,000
			5.		183	168	15	15,000 × 1 = 15,000
			5.		4,860	5,250	-390	
			1.		4,860	5,250	-390	-390,000 × 1 = -390,000
			2.		0	0	0	
			1.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
			2.		8,627	9,550	-923	
			1.		8,627	9,550	-923	
			1.		5,627	6,550	-923	
			1.		0	0	0	
			2.		880	880	0	
			3.		4,747	5,670	-923	-9,230 × 100 = -923,000
			2.e-NIE	()	2,000	2,000	0	
			1.		2,000	2,000	0	
			3.	()	1,000	1,000	0	
			1.		1,000	1,000	0	

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								()
				가				()
	3.				61,796	61,796	0	
		1.			30,000	30,000	0	
			1.		5,150	5,200	-50	
				1.	1,320	1,320	0	
				2.	2,650	2,700	-50	-50,000 × 1 = -50,000
				3.	1,180	1,180	0	
			2.		18,000	18,000	0	
			1.		18,000	18,000	0	-211,000 × 1 = -211,000
								211,000 × 1 = 211,000
			3.		1,550	1,500	50	
				1.	300	300	0	
				2.	927	927	0	
				3.	323	273	50	50,000 × 1 = 50,000
			4.		5,300	5,300	0	
			1.		5,300	5,300	0	
		2.			30,000	30,000	0	
			1.		25,020	25,020	0	
				1.	380	1,031	-651	-150,000 × 1 = -150,000
								-501,000 × 1 = -501,000
				2.	360	360	0	
				3.	6,819	6,151	668	900,000 × 1 = 900,000
								-32,000 × 1 = -32,000
								-200,000 × 1 = -200,000
				4.	1,183	1,200	-17	-17,000 × 1 = -17,000
				5.	16,278	16,278	0	
			2.		4,980	4,980	0	
			1.		4,980	4,980	0	
				2.	0	0	0	

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								()
				가				()
		3.			1,796	1,796	0	
			1.		1,796	1,796	0	
				1.	1,796	1,796	0	
5.					46,537	41,636	4,901	
	1.				4,202	4,800	-598	
		1.			4,202	4,800	-598	
			1.		0	0	0	
				1.	0	0	0	
			2.		1,842	2,800	-958	
				1.	1,842	2,800	-958	-958,000 × 1 = -958,000
			3.		1,123	763	360	
				1.	1,123	763	360	360,000 × 1 = 360,000
			4.		1,237	1,237	0	
				1.	1,237	1,237	0	
	2.				3,285	3,536	-251	
		1.			3,285	3,536	-251	
			1.		1,900	2,151	-251	
				1.	1,247	1,250	-3	-3,000 × 1 = -3,000
				2.	21	21	0	
				3.	540	580	-40	-40,000 × 1 = -40,000
				4.	92	300	-208	-208,000 × 1 = -208,000
			2.		() 1,385	1,385	0	
				1.	1,385	1,385	0	
	3.				33,300	33,300	0	
		1.			33,300	33,300	0	
			1.		8,300	8,300	0	
				1.	4,749	4,749	0	
				2.	2,351	2,351	0	

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								()
				가				()
			3.		1,200	1,200	0	
		2.	PC		25,000	25,000	0	
			1.		390	390	0	
			2.		24,610	24,610	0	
	4.				5,750	0	5,750	
		1.			5,750	0	5,750	
			1.		5,750	0	5,750	
			1.		5,750	0	5,750	115,000 × 50 = 5,750,000
6.					103,028	106,650	-3,622	
	1.				38,459	37,036	1,423	
		1.			800	800	0	
			1.		800	800	0	
			1.		800	800	0	
		2.			7,400	7,200	200	
			1.		7,400	7,200	200	
			1.		2,000	1,800	200	200,000 × 1 = 200,000
			2.		2,400	2,400	0	-400,000 × 1 = -400,000
								400,000 × 1 = 400,000
			3.		3,000	3,000	0	
	3.				15,937	15,388	549	
		1.			15,937	15,388	549	
			1.		798	798	0	
			2.		13,550	12,750	800	800,000 × 1 = 800,000
			3.		340	340	0	
			4.		1,249	1,500	-251	-251,000 × 1 = -251,000
	4.				14,322	13,648	674	
		1.	()		2,530	1,200	1,330	
			1.		490	300	190	190,000 × 1 = 190,000

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								()
				가				()
				2.	900	900	0	
				3.	1,140	0	1,140	PC 1,140,000 × 1 = 1,140,000
			2.	()	4,853	5,019	-166	
				1.	4,853	5,019	-166	-166,000 × 1 = -166,000
			3.	()	2,439	2,439	0	
				1.	811	811	0	
				2.	1,628	1,628	0	
			4.	()	2,400	2,700	-300	
				1.	2,400	2,700	-300	-300,000 × 1 = -300,000
			5.	()	1,840	1,840	0	
				1.	1,200	1,200	0	
				2.	400	400	0	
				3.	240	240	0	
			6.	()	260	450	-190	
				1.	260	450	-190	-190,000 × 1 = -190,000
		2.			52,516	56,311	-3,795	
			1.		52,516	56,311	-3,795	
				1.	1,600	2,200	-600	
				1.	1,600	2,200	-600	, LPG -300,000 × 2 = -600,000
			2.		2,640	2,640	0	
				1.	2,640	2,640	0	
			3.		800	1,544	-744	
				1.	800	1,544	-744	-744,000 × 1 = -744,000
			4.		10,212	11,260	-1,048	
				1.	720	928	-208	-208,000 × 1 = -208,000
				2.	7,992	8,832	-840	-480,000 × 1 = -480,000
								-360,000 × 1 = -360,000
				3.	300	300	0	

: 5 (:)

								()
				가				()
			4.		1,200	1,200	0	
		5.			209	912	-703	
			1.		209	912	-703	-703,000 × 1 = -703,000
		6.			14,945	14,945	0	
			1.		14,945	14,945	0	
		7.			22,110	22,810	-700	
			1.		12,500	13,500	-1,000	-1,000,000 × 1 = -1,000,000
			2.		3,300	3,000	300	300,000 × 1 = 300,000
			3.		6,310	6,310	0	
	3.				9,933	11,183	-1,250	
		1.			9,933	11,183	-1,250	
			1.		3,696	4,250	-554	
			1.		3,696	4,250	-554	-554,000 × 1 = -554,000
		2.			480	480	0	
			1.		480	480	0	
		3.			220	220	0	
			1.		220	220	0	
		4.			70	70	0	
			1.		70	70	0	
		5.			5,467	6,163	-696	
			1.		1,420	1,420	0	
			2.		4,047	4,743	-696	-696,000 × 1 = -696,000
	4.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
	5.				1,120	1,120	0	
		1.			1,120	1,120	0	

: 5 (:)

								()
				가				()
			1.		600	600	0	
			1.		600	600	0	
			2.		400	400	0	
			1.		400	400	0	
			3.		()120	120	0	
			1.		120	120	0	
7.					14,000	14,000	0	
	1.				14,000	14,000	0	
		1.			14,000	14,000	0	
			1.		14,000	14,000	0	
			1.		14,000	14,000	0	
8.					0	800	-800	
	1.				0	800	-800	
		1.			0	800	-800	
			1.		0	800	-800	
			1.		0	800	-800	-800,000 × 1 = -800,000
		2.			0	0	0	
			1.		0	0	0	
			1.		0	0	0	
					737,739	732,655	5,084	