

: 2014
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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.			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.			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.			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			

							()	
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 × 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		
				2.	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		

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								()	
								()	
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		

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				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		

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				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

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				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.				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.	FC		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	FC 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	, LFG -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	

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				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	