				가				()
1.				71	6,461	6,046	415	
'-	1.				1,321	1,321	0	
		1.			1,321	1,321	0	
		1.	1.		1,321	1,321	0	
			1.					
				1.	501	501	0	
				2.	820	820	0	
	2.				5,140	4,725	415	
		1.			2,890	2,475	415	
			1.		2,890	2,475	415	
				1.	300	300	0	
				2.	2,590	2,175	415	: 80,000 *6 = 480,000
								: -65,000 *1 = -65,000
		2.			2,250	2,250	0	
			1.		2,250	2,250	0	
				1.	550	550	0	
				2.	1,700	1,700	0	
			2.		0	0	0	
				1.	0	0	0	
2.		/			501,912	500,812	1,100	
	1.				379,099	375,713	3,386	
		1.			379,099	375,713	3,386	
			1.()	600	600	0	
				1.	600	600	0	
			2.		37,580	37,791	-211	
				1.	1,920	1,920	0	
				2.	10,499	8,999	1,500	가 : 1,500,000 *1 = 1,500,000
				3.	25,161	26,872	-1,711	: -1,887,000 *1 = -1,887,000
								: 200,000 *1 = 200,000

		가				()
						: -24,000 *1 = -24,000
	3.		333,140	333,140	0	
		1.	333,140	333,140	0	
	4.		0	0	0	
		1.	0	0	0	
	5.		7,779	4,182	3,597	
		1.	7,779	4,182	3,597	: -189,000 *1 = -189,000
						(_4) : 2,834,000 2,834,000 *1 =
						(_4) : 952,000 952,000 *1 =
2.			79,673	81,851	-2,178	
1.			56,436	57,801	-1,365	
	1.() 19	23,376	23,733	-357	
		1.	1,961	2,159	-198	: -198,000 *1 = -198,000
		2.	21,415	21,574	-159	: -159,000 *1 = -159,000
	2.() 19	12,750	13,617	-867	
		1.	12,750	13,617	-867	: -867,000 *1 = -867,000
	3.()	2,000	2,000	0	
		1.	1,400	1,400	0	
		2.	600	600	0	
	4.		800	800	0	
		1.	800	800	0	
	5.		498	500	-2	
		1.	498	500	-2	: -2,000 *1 = -2,000
	6.	1	9,900	9,990	-90	
		1.	528	540	-12	: -12,000 *1 = -12,000
		2.	9,372	9,450	-78	: -78,000 *1 = -78,000
	7.	1	50	50	0	
		1.	50	50	0	

							()	
			가				()	
		8.		7,062	7,111	-49		
			1.	7,062	7,111	-49	(1,4) : -46,000 *1 =	-46,000
							: -3,000 *1	-3,000
	2.			23,237	24,050	-813		
		1.		13,600	13,600	0		
			1.	9,444	13,600	-4,156	() : -4,156,000 *1	-4,156,000
			2.	4,156	0	4,156	() : 4,156,000 *1 =	4,156,000
		2.		4,537	5,350	-813		
			1.	4,537	5,350	-813	: -813,000 *1 =	-813,000
		3.	1	5,100	5,100	0		
			1.	5,100	5,100	0		
3.	1	1	1	43,140	43,248	-108		
	1.			37,200	37,200	0		
		1.()	22,090	21,967	123		
			1.	15,366	15,243	123	: -10,000 *1 =	-10,000
							: -109,000 *1 =	-109,000
							: 141,800 *5 =	709,000
							: -161,500 *4 =	-646,000
							: -89,500 *2 =	-179,000
							: 59,000 *1 =	59,000
							: 149,500 *2 =	299,000
			2.	6,724	6,724	0		
		2.()	3,597	3,751	-154		
			1.	0	210	-210	: -210,000 *1 =	-210,000
			2.	637	640	-3	: -3,000 *1 =	-3,000
			3.	787	801	-14	: -14,000 *1 =	-14,000
			4.	1,000	1,000	0		
			5.	870	800	70	: 10,000 *7 =	70,000

								()
				가				()
				6.	303	300	3	: 3,000 *1 = 3,000
			3.()	2,780	2,780	0	
				1.	2,780	2,780	0	
			4.()	8,733	8,702	31	
				1.	8,733	8,702	31	: 31,000 *1 = 31,000
		2.			5,940	6,048	-108	
			1.		5,454	5,562	-108	
				1.	5,454	5,562	-108	: -54,000 *2 = -108,000
			2.		486	486	0	
				1.	486	486	0	
3.			-		264,594	265,033	-439	
	1.				171,385	171,573	-188	
		1.			64,340	64,340	0	
			1.() ()	9,600	9,600	0	
				1.	9,600	9,600	0	
			2.() ()	11,480	11,480	0	
				1.	4,400	4,400	0	
				2.	7,080	7,080	0	
			3.()	15,000	15,000	0	
				1.	1,480	1,480	0	: -7,000 *1 = -7,000
								: 7,000 *1 = 7,000
				2.	13,520	13,520	0	
			4.		0	0	0	
				1.	0	0	0	
			5.		5,900	5,900	0	
				1.	5,900	5,900	0	
			6.		22,360	22,360	0	
				1.	22,360	22,360	0	

3.							
1. 6,873 6,873 0 1. 6,402 0 2. 471 471 0 3. 45,500 45,700 -2000 1. 3,200 3,200 0 2. 26,380 28,580 0 2. () 2,458 2,458 0 1. 2,468 2,458 0 3. () 7,740 7,740 0 1. 7,740 7,740 0 4. () 550 550 0 5. () 7 1,500 1,500 0 6. 1,432 1,432 0 1. 552 552 0 2. 390 390 0 3. 460 490 0 7. 2,040 2,240 -200 1. 390 380 0 2. 550 500 50 3. 1,100 1,350 -250 ():250,000 11 -250,00 11 -			가				()
1. 6,402 6,402 0 0 2. 471 471 0 0 3. 45,500 45,700 -200 1. 29,780 29,780 0 2,180 22,680 26,680 0 2. (1) 2,458 2,458 0 3. (1) 7,740 7,740 0 1. 7,740 7,740 0 1. 7,740 7,740 0 1. 550 550 0 5. (1) 7} 1,500 1,500 0 6. 1,432 1,432 0 1. 552 552 0 2. 330 390 0 3. 490 490 0 7. 2,040 2,240 -200 1. 330 390 0 2. (2) 550 550 550 550 0 4. (1) 330 390 0 3. (2) 330 390 0 4. (3) 350 550 550 0 5. (4) 7 1,432 1,432 0 4. (5) 550 550 550 0 5. (6) 7 1,432 1,432 0 5. (7) 7,740 7,740 7,740 0 6. (1) 1,500 1,500 0 6. (1) 1,332 1,432 0 6. (1) 1,500 1,500 0 7. (2) 40 2,240 -200 1. (1) 550 550 550 50 50 50 50 50 50,000 *1 = (1) : -250,000 *1 -250,000	2.			6,873	6,873	0	
2.		1.		6,873	6,873	0	
3.			1.	6,402	6,402	0	
1.()			2.	471	471	0	
1.	3.			45,500	45,700	-200	
2.		1.()	29,780	29,780	0	
2.() 2,458 2,458 0 1.			1.	3,200	3,200	0	
1. 2,458 2,458 0 3.() 7,740 7,740 0 1. 7,740 7,740 0 4.() 550 550 0 1. 550 550 0 5.() 7t 1,500 1,500 0 1. 1,500 1,500 0 6. 1,432 1,432 0 1. 552 552 0 2. 390 390 0 3. 490 490 0 7. 2,040 2,240 -200 1. 390 390 0 2. 550 500 50 50,000 *1 = (): -250,000 *1 -2			2.	26,580	26,580	0	
3.() 7,740 7,740 0 1. 7,740 7,740 0 4.() 550 550 0 1. 550 550 0 5.() 7† 1,500 1,500 0 6. 1,432 1,432 0 1. 552 552 0 2. 390 390 0 3. 490 490 0 7. 2,040 2,240 -200 1. 390 390 0 2. 550 500 50 50,000 1 = (): -250,000 1 -250,000 1 4. 165 165 0 1.() 0 0 0 0		2.()	2,458	2,458	0	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			1.	2,458	2,458	0	
4. () 550 550 0 0 1.		3.()	7,740	7,740	0	
1. 550 550 0 5.() 7\frac{1}{1},500 1,500 0 1. 1,500 1,500 0 6. 1,432 1,432 0 1. 552 552 0 2. 390 390 0 3. 490 490 0 7. 2,040 2,240 -200 1. 390 390 0 2. 550 500 50 50 50,000 *1 = (): 50,000 *1 -250,000			1.	7,740	7,740	0	
5.() 7t 1,500 1,500 0 1. 1,500 1,500 0 6. 1,432 1,432 0 1. 552 552 0 2. 390 390 0 3. 490 490 0 7. 2,040 2,240 -200 1. 390 390 0 2. 550 500 50 50,000 *1 = (): 50,00 *1 3. 1,100 1,350 -250 = (): -250,000 *1 -250,00 4. 165 165 0 1.() 0 0 0 0		4.()	550	550	0	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			1.	550	550	0	
$ \begin{bmatrix} 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1 & 1$		5.() 가	1,500	1,500	0	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			1.	1,500	1,500	0	
2. 390 390 0 3. 490 490 0 7. 2,040 2,240 -200 1. 390 390 0 2. 550 500 50 50,000 *1 = (): 50,00 3. 1,100 1,350 -250 = (): -250,000 *1 -250,000 4. 165 165 0 1.() 0 0 0 0 1. 0 0 0 0		6.		1,432	1,432	0	
3. 490 490 0 7. 2,040 2,240 -200 1. 390 390 0 2. 550 500 50 50,000 *1 = (): -250,000 *1 -250,00 4. 165 165 0 1.() 0 0 0 0 1. 0 0 0 0			1.	552	552	0	
7.			2.	390	390	0	
1. 390 390 0 2. 550 500 50 50,000 *1 = (): 50,00 3. 1,100 1,350 -250 = (): -250,000 *1 -250,00 4. 165 165 0 1.() 0 0 0 0 1. 0 0 0 0			3.	490	490	0	
2. 550 500 50 50,000 *1 = (): 50,00 3. 1,100 1,350 -250 = (): -250,000 *1 -250,00 4. 165 165 0 1. 0 0 0 0		7.		2,040	2,240	-200	
2.			1.	390	390	0	
4.			2.	550	500	50	50,000 *1 =
1. () 0 0 0 0 1 1. () 0 0 0 0			3.	1,100	1,350	-250	-230.000
1. 0 0 0	4.			165	165	0	
		1.()	0	0	0	
			1.	0	0	0	
2. 165 165 0		2.		165	165	0	

			가				()	
			1.	165	165	0		
	5.			50,707	50,695	12		
		1.()	3,000	3,000	0		
			1.	1,380	1,380	0		
			2.	120	120	0		
			3.	1,500	1,500	0		
		2.()	41,007	40,995	12		
			1.	3,930	4,020	-90	: -90,000 *1 = -9	90
			2.	37,077	36,975	102	: 102,000 *1 = 10	02
		3.()	2,500	2,500	0		
			1.	2,500	2,500	0	: 133,000 *1 = 1:	33
							: -40,000 *1 =	40
							: -160,000 *1 = -10	60
							: 67,000 *1 =	67
		4.		4,200	4,200	0		
			1.	4,200	4,200	0		
	6.			3,800	3,800	0		
		1.()	2,000	2,000	0		
			1.	2,000	2,000	0		
		2.		1,800	1,800	0		
			1.	1,800	1,800	0		
2.				93,209	93,460	-251		
	1.			42,880	42,880	0		
		1.()	320	320	0		
			1.	320	320	0		
		2.()	11,000	11,000	0		
			1.	7,899	7,899	0		
			2.	500	500	0		

								()
				가				()
				3.	560	560	0	
				4.	2,041	2,041	0	
			3.()		8,400	8,400	0	
				1.	8,400	8,400	0	
			4.()	가	40	40	0	
				1.	40	40	0	
			5.()	10,304	10,304	0	
				1.	8,000	8,000	0	
				2.	2,304	2,304	0	
			6.		0	0	0	
				1.	0	0	0	
			7.		2,119	2,119	0	
				1.	2,119	2,119	0	
			8.	,	40	40	0	
				1.	40	40	0	
			9.	,	7,200	7,200	0	
				1.	7,200	7,200	0	
			10.		3,457	3,457	0	
				1.	3,457	3,457	0	
		2.		1	30,011	30,262	-251	
			1.		14,465	14,716	-251	
				1.	14,313	14,416	-103	: -103,000 *1 = -103,000
				2.	152	300	-148	: -148,000 *1 = -148,000
			2.	1	15,546	15,546	0	
				1.	14,686	14,686	0	
				2.	860	860	0	
		3.		1	18,218	18,218	0	
			1.()		7,400	7,400	0	

								()		
				가				()		
				1.	7,400	7,400	0			
			2.()		10,300	10,300	0			
				1.	10,300	10,300	0	: 550,000 *1 =	550,000	
								(): -550,000 *1 =	550,000	
			3.		518	518	0			
				1.	518	518	0			
		4.			2,100	2,100	0			
			1.()		2,000	2,000	0			
				1.	2,000	2,000	0			
			2.		100	100	0			
				1.	100	100	0			
4.					274,425	277,215	-2,790			
	1.	1.			19,260	19,260	0			
		1.			19,260	19,260	0			
			1.()		2,760	2,760	0			
				1.	2,760	2,760	0			
			2.		6,200	6,200	0			
				1.	2,584	2,584	0			
				2.	2,926	2,926	0			
				3.	240	240	0			
				4.	450	450	0			
			3.	I	10,300	10,300	0			
				1.	10,300	10,300	0			
	2.	1	1	I	1,000	1,000	0			
		1.			1,000	1,000	0			
			1.()		1,000	1,000	0			
				1.	1,000	1,000	0			
	3.	1	1	1	254,165	256,955	-2,790			

						()	
		가				()	
1.			181,769	183,882	-2,113		
	1.()	14,770	14,770	0		
		1.	8,580	8,580	0		
		2.	400	400	0		
		3.	2,415	2,420	-5	: -5,000 *1 =	-5,000
		4.	2,941	3,000	-59	: -59,000 *1 =	-59,000
		5.	434	370	64	: 64,000 *1 =	64,000
	2.		16,380	16,500	-120		
		1.	1,421	1,421	0		
		2.	14,959	15,079	-120	: -120,000 *1 =	-120,000
	3.		150,619	152,612	-1,993		
		1.	21,069	24,008	-2,939	: -1,119,000 *1 =	-1,119,000
						() : -1,704,000 *1 =	-1,704,000
						() : -116,000 *1 =	-116,000
		2.	765	1,560	-795	: -795,000 *1 =	-795,000
		3.	128,785	127,044	1,741	: -1,959,000 *1 =	-1,959,000
						() : -2,100,000 *1 =	-2,100,000
						(_4)() : 5,800,000 *1 =	5,800,000
2.			72,396	73,073			
	1.		30,718	31,245	-527		
		1.	20,110	20,437	-327	() : -527,000 *1 =	-527,000
						() : 300,000 *1 =	300,000
						() () : -100,000 *1 =	-100,000
		2.	2,676	2,676	0		
		3.	6,208	6,608	-400	() : -400,000 *1 =	-400,000
		4.	1,724	1,524	200	() : 200,000 *1 =	200,000
	2.	l	41,678	41,828	-150		
		1.	3,503	3,553	-50	: -50,000 *1 =	-50,000
	1	l					

			가				()
			2.	38,175	38,275	-100	: -100,000 *1 = -100,000
				82,403	83,446	-1,043	
1.				10,862	10,862	0	
	1.			10,862	10,862	0	
		1.		1,000	1,000	0	
			1.	500	500	0	
			2.	500	500	0	
		2.		392	392	0	
			1.	392	392	0	
		3.		2,700	2,700	0	
			1.	2,000	2,000	0	
			2.	700	700	0	
		4.		110	110	0	
			1.	20	20	0	
			2.	90	90	0	
		5.		6,660	6,660	0	
			1.	2,530	2,530	0	
			2.	4,130	4,130	0	
2.				43,889	43,860	29	
	1.			8,760	8,720	40	
		1.()	2,000	2,000	0	
			1.	2,000	2,000	0	
		2.		6,760	6,720	40	
			1.	6,760	6,720	40	: -100,000 *1 = -100,000
							(_4) : 140,000 *1 = 140,000
	2.			16,155	16,155	0	
		1.()	2,000	2,000	0	
			1.	150	150	0	

							()
			가				()
			2.	1,850	1,850	0	
			3.	0	0	0	
		2.()	3,200	3,200	0	
			1.	300	300	0	
			2.	2,900	2,900	0	
		3.()	3,000	3,000	0	
			1.	800	800	0	
			2.	2,200	2,200	0	
		4.		4,800	4,800	0	
			1.	4,800	4,800	0	
		5.		3,000	3,000	0	
			1.	3,000	3,000	0	
			2.	0	0	0	
			3.	0	0	0	
		6.		155	155	0	
			1.	155	155	0	
	3.			18,974	18,985	-11	
		1.()	15,000	15,000	0	
			1.	13,280	13,280	0	
			2.	160	160	0	
			3.	1,560	1,560	0	
		2.		3,974	3,985	-11	
			1.	3,974	3,985	-11	: -11,000 *1 = -11,00
3.				3,000	3,000	0	
	1.			3,000	3,000	0	
		1.()	3,000	3,000	0	
			1.	505	505	0	
			2.	2,195	2,195	0	

								()	
				가				()	
				3.	300	300	0		
	4.				17,702	18,774	-1,072		
		1.			240	1,290	-1,050		
			1.		240	1,290	-1,050		
				1.	240	240	0		
				2.	0	1,050	-1,050	: -1,050,000 *1 =	-1,050,000
		2.			17,462	17,484	-22		
			1.		17,462	17,484	-22		
				1.	11,553	12,112	-559	: -559,000 *1 =	-559,000
				2.	5,051	4,508	543	: 221,000 *3 =	663,000
								: -120,000 *1 =	-120,000
				3.	858	864	-6	: -6,000 *1 =	-6,000
	5.				6,950	6,950	0		
		1.			6,950	6,950	0		
			1.()	6,950	6,950	0		
				1.	6,950	6,950	0		
6.			-		263,987	255,157	8,830		
	1.				55,680	51,855	3,825		
		1.			55,680	51,855	3,825		
			1.		10,959	9,759	1,200		
				1.	5,000	5,000	0		
				2.	5,959	4,759	1,200	: 300,000 *1 =	300,000
								: 100,000 *9 =	900,000
			2.		8,332	8,082	250		
				1.	250	0	250	: 250,000 *1 =	250,000
				2.	4,650	4,650	0		
				3.	3,432	3,432	0		
			3.	-	3,820	3,820	0		

						()	
		가				\ /	
		1.	1,650	1,650	0		
		2.	60	60	0		
		3.	2,110	2,110	0		
	4.		32,569	30,194	2,375		
		1.	976	1,200	-224	: -224,000 *1 =	-224,000
		2.	300	300	0		
		3.	6,826	6,826	0		
		4.	13,440	13,440	0		
		5.	10,627	8,028	2,599	: -71,000 *1 =	-71,000
						: -390,000 *1 =	-390,000
						: 28,000 *30 =	840,000
						: 620,000 *1 =	620,000
						: 20,000 *80 =	1,600,000
		6.	400	400	0		
2.			203,707	198,702	5,005		
	1.		203,707	198,702	5,005		
	1.		25,525	25,525	0		
		1.	200	200	0		
		2.	1,270	1,270	0		
		3.	24,055	24,055	0		
	2.		71,940	69,264	2,676		
		1.	10,060	10,147	-87	: -87,000 *1 =	-87,000
		2.	15,263	14,000	1,263	: 1,263,000 *1 =	1,263,000
		3.	1,917	1,917	0		
		4.	44,700	43,200	1,500	: 1,500,000 *1 =	1,500,000
	3.		3,000	3,000	0		
		1.	3,000	3,000	0		
	4.		3,960	4,400	-440		

			가				()
			1.	3,960	4,400	-440	: -440,000 *1 = -440,000
		5.		19,595	19,595	0	
			1.	19,595	19,595	0	
		6.		53,426	49,457	3,969	
			1.	3,004	3,004	0	
			2.	0	0	0	
			3.	50,422	46,453	3,969	: 3,969,000 *1 =
		7.		19,594	20,794	-1,200	
			1.	200	200	0	
			2.	1,280	1,430	-150	: -150,000 *1 = -150,000
			3.	18,114	19,164	-1,050	: -1,050,000 *1 = -1,050,000
		8.		3,663	3,663	0	
			1.	3,663	3,663	0	
		9.		3,004	3,004	0	
			1.	3,004	3,004	0	
3.			4,600	4,600	0		
	1.			1,100	1,100	0	
		1.		1,100	1,100	0	
			1.	1,100	1,100	0	
	2.		3,500	3,500	0		
		1.()	2,000	2,000	0	
			1.	400	400	0	
			2.	30	30	0	
			3.	1,570	1,570	0	
		2.	•	1,500	1,500	0	
			1.	0	0	0	
			2.	1,287	1,287	0	
			3.	213	213	0	

								()	
				가				()	
7.					180,700	180,700	0		
	1.				180,700	180,700	0		
		1.			180,700	180,700	0		
			1.() () 17,900	17,900	0		
				1.	17,900	17,900	0		
			2.()	112,800	112,800	0		
				1.	112,680	112,800	-120	: -62,000 *1 =	-62,000
								: -58,000	-58,000
				2.	120	0	120	: 20,000 *6	120,000
			3.()	50,000	50,000	0		
				1.	10,000	10,000	0		
				2.	40,000	40,000	0		
8.					0	5,550	-5,550		
	1.				0	5,550	-5,550		
		1.			0	5,550	-5,550		
			1.		0	5,550	-5,550		
				1.	0	5,550	-5,550	: -5,550,000 *1 =	-5,550,000
					1,574,482	1,573,959	523		