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|----|----|----|----|--------|---------|---------|---------|----------------------------------|--------------|-------------|
| | | | | 가 | | | | | | |
| 1. | | | | | 529,341 | 393,307 | 136,034 | | | |
| 1. | | | | | 16,600 | 14,000 | 2,600 | | | |
| | 1. | | | | 16,600 | 14,000 | 2,600 | | | |
| | | 1. | | | 16,600 | 14,000 | 2,600 | | | |
| | | | 1. | | 16,600 | 14,000 | 2,600 | | | |
| | | | | 1.) (| 16,600 | 14,000 | 2,600 | () | () | : 2,600,000 |
| | | | |) | | | | 2,600,000 × 1 = | | |
| 2. | | | | | 492,007 | 369,620 | 122,387 | | | |
| 1. | | | | | 492,007 | 369,620 | 122,387 | | | |
| | 1. | | | | 492,007 | 369,620 | 122,387 | | | |
| | | 1. | | | 224,631 | 222,959 | 1,672 | () : (190,743,000 × 1 | 1,673,000 | |
| | | | | | | | |) - 189,070,000 = | | |
| | | | | | | | | () : (33,888,000 × 1 | -1,000 | |
| | | | | | | | |) - 33,889,000 = | | |
| | | 2. | | | 267,376 | 146,661 | 120,715 | () : (3,700,000 × 1 | 1,700,000 | |
| | | | | | | | |) - 2,000,000 = | | |
| | | | | | | | | () : | 9,626,000 | |
| | | | | | | | | (23,758,000 × 1) - 14,132,000 = | | |
| | | | | | | | | () : (8,862,000 × 1 | 4,431,000 | |
| | | | | | | | |) - 4,431,000 = | | |
| | | | | | | | | ()2019 | (1) : | 3,466,000 |
| | | | | | | | | (8,429,000 × 1) - 4,963,000 = | | |
| | | | | | | | | ()2019 | (1) : | 50,000 |
| | | | | | | | | (8,479,000 × 1) - 8,429,000 = | | |
| | | | | | | | | 2019 | (1) : | 4,960,000 |
| | | | | | | | | (13,439,000 × 1) - 8,479,000 = | | |
| | | | | | | | | ()3 ~5 | : | 931,000 |
| | | | | | | | | (1,680,640 × 1) - 750,000 = | | |
| | | | | | | | | ()3 ~5 | : (2,016,770 | 1,117,000 |
| | | | | | | | | × 1) - 900,000 = | | |
| | | | | | | | | ()2019 | : | 1,280,000 |
| | | | | | | | | (11,800,000 × 1) - 10,520,000 = | | |
| | | | | | | | | ()2019 | : | 2,400,000 |
| | | | | | | | | : (6,000,000 × 1) - 3,600,000 = | | |
| | | | | | | | | () : | 4,320,000 | |
| | | | | | | | | (10,800,000 × 1) - 6,480,000 = | | |
| | | | | | | | | () : | 2,204,000 | |
| | | | | | | | | (2,975,000 × 1) - 771,000 = | | |
| | | | | | | | | () () : | 4,500,000 | |
| | | | | | | | | 4,500,000 × 1 = | | |
| | | | | | | | | () : 5,000,000 × 1 | 5,000,000 | |
| | | | | | | | | = | | |
| | | | | | | | | () : | 1,500,000 | |
| | | | | | | | | 1,500,000 × 1 = | | |
| | | | | | | | | () : 455,000 | 455,000 | |
| | | | | | | | | × 1 = | | |
| | | | | | | | | () : (860,000 | 405,000 | |
| | | | | | | | | × 1) - 455,000 = | | |
| | | | | | | | | () : | 1,200,000 | |
| | | | | | | | | 1,200,000 × 1 = | | |

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| | | | | 가 | | | | | |
| | | | | | | | | () : 1,108,000 | |
| | | | | | | | | (2,308,000 × 1) - 1,200,000 = | |
| | | | | | | | | () : 2,858,000 × 2,858,000 | |
| | | | | | | | | 1 = | |
| | | | | | | | | () : (5,337,000 | |
| | | | | | | | | × 1) - 2,858,000 = | 2,479,000 |
| | | | | | | | | () : 1,500,000 | |
| | | | | | | | | 1,500,000 × 1 = | |
| | | | | | | | | () ⁴⁸ : 6,000,000 × 1 = | 6,000,000 |
| | | | | | | | | ()2019 : 380,000 | |
| | | | | | | | | 380,000 × 1 = | 380,000 |
| | | | | | | | | () ⁴⁸ : 4,000,000 × 1 = | 4,000,000 |
| | | | | | | | | ()2019 : 1,000,000 | |
| | | | | | | | | 1,000,000 × 1 = | |
| | | | | | | | | ()2019. 가 가 : 494,000 × 1 = | 494,000 |
| | | | | | | | | ()2019. : 3,600,000 × 1 = | 3,600,000 |
| | | | | | | | | () ⁴⁸ : 1,500,000 × 1 = | 1,500,000 |
| | | | | | | | | () ⁴⁸ : 10,000,000 × 1 = () | 10,000,000 |
| | | | | | | | | () : 1,186,000 × 1 = | 1,186,000 |
| | | | | | | | | () : 1,186,000 | 1,186,000 |
| | | | | | | | | × 1 = | |
| | | | | | | | | () : 820,000 × 1 = | 820,000 |
| | | | | | | | | () : 5,400,000 × 1 = | 5,400,000 |
| | | | | | | | | () : 401,000 × 1 = | 401,000 |
| | | | | | | | | ()2019. : 27,258,000 | |
| | | | | | | | | 27,258,000 × 1 = | |
| 3. | | | | | 20,734 | 9,687 | 11,047 | | |
| | 1. | | | | 20,734 | 9,687 | 11,047 | | |
| | | 1. | | | 10,000 | 0 | 10,000 | | |
| | | | 1. | | 10,000 | 0 | 10,000 | ()2018-2019 KOVO : 10,000,000 × 1 = | 10,000,000 |
| | | | 2. | | 10,734 | 9,687 | 1,047 | | |
| | | | | 1. | 10,734 | 9,687 | 1,047 | (4,100 × 14 × 187) - 9,687,000 = | 1,047,000 |
| 2. | | | | | 133,638 | 124,180 | 9,458 | | |
| | 1. | | | | 129,453 | 119,995 | 9,458 | | |
| | | 1. | | | 129,453 | 119,995 | 9,458 | | |
| | | | 1. | | 76,723 | 68,365 | 8,358 | | |

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| | | | | 가 | | | | | |
| | | | 1. | | 76,723 | 68,365 | 8,358 | () : (2,700 × 5 × 180) - 270,000 2,160,000 = | |
| | | | | | | | | () : (2,900 × 73 × 188) - 5,279,000 34,521,000 = | |
| | | | | | | | | () : (3,700 × 24 × 185) - 1,538,000 14,890,000 = | |
| | | | | | | | | : (4,100 × 17 × 187) - 1,271,000 11,763,000 = | |
| | | | 2. | | 19,538 | 15,218 | 4,320 | | |
| | | | 1. | | 19,538 | 15,218 | 4,320 | : 4,320,000 × 1 = | 4,320,000 |
| | | | 3. | | 2,700 | 9,600 | -6,900 | | |
| | | | 1. | | 2,700 | 9,600 | -6,900 | () : (150,000 × 18 × 1) - 9,600,000= | -6,900,000 |
| | | | 4. | | 7,920 | 7,920 | 0 | | |
| | | | 1. | | 7,920 | 7,920 | 0 | | |
| | | | 5. | | 22,572 | 18,892 | 3,680 | | |
| | | | 1. | | 22,572 | 18,892 | 3,680 | () : (1,280,000 + 2,400,000) × 1 = | 3,680,000 |
| | | | 2. | | 4,185 | 4,185 | 0 | | |
| | | | 1. | | 3,000 | 3,000 | 0 | | |
| | | | 1. | | 3,000 | 3,000 | 0 | | |
| | | | 1. | | 3,000 | 3,000 | 0 | | |
| | | | 2. | | 1,185 | 1,185 | 0 | | |
| | | | 1. | | 1,000 | 1,000 | 0 | | |
| | | | 1. | | 1,000 | 1,000 | 0 | | |
| | | | 2. | | 185 | 185 | 0 | | |
| | | | 1. | | 185 | 185 | 0 | | |
| | | | 3. | | 13,635 | 13,635 | 0 | | |
| | | | 1. | | 13,635 | 13,635 | 0 | | |
| | | | 1. | | 13,635 | 13,635 | 0 | | |
| | | | 1. | | 13,635 | 13,635 | 0 | | |
| | | | 1. | | 13,635 | 13,635 | 0 | : (11,823,000 × 1) - 996,000 10,827,000 = | |
| | | | | | | | | : (1,812,000× 1) - 2,808,000 = | -996,000 |
| | | | | | 676,614 | 531,122 | 145,492 | | |

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| | | | | 가 | | | | () |
| 1. | | | | | 6,471 | 5,285 | 1,186 | |
| | 1. | | | | 1,186 | 0 | 1,186 | |
| | | 1. | | | 1,186 | 0 | 1,186 | |
| | | | 1. | | 1,186 | 0 | 1,186 | |
| | | | | 1. | 1,186 | 0 | 1,186 | () 1,185,540 × 1 = 1,186,000 |
| | 2. | | | | 5,285 | 5,285 | 0 | |
| | | 1. | | | 2,160 | 2,160 | 0 | |
| | | | 1. | () | 2,160 | 2,160 | 0 | |
| | | | | 1. | 2,160 | 2,160 | 0 | |
| | | 2. | | | 3,125 | 3,125 | 0 | |
| | | | 1. | | 2,325 | 2,325 | 0 | |
| | | | | 1. | 2,000 | 2,000 | 0 | |
| | | | | 2. | 325 | 325 | 0 | |
| | | | 2. | | 800 | 800 | 0 | |
| | | | | 1. | 600 | 600 | 0 | |
| | | | | 2. | 200 | 200 | 0 | |
| 2. | / | | | | 258,437 | 186,470 | 71,967 | |
| | 1. | | | | 97,809 | 80,863 | 16,946 | |
| | | 1. | | | 97,809 | 80,863 | 16,946 | |
| | | | 1. | | 5,031 | 5,031 | 0 | |
| | | | | 1. | 5,031 | 5,031 | 0 | |
| | | | 2. | | 79,135 | 65,314 | 13,821 | |
| | | | | 1. | 79,135 | 65,314 | 13,821 | () () (7,065,100 × 10) - 68,172,000 = 2,479,000 |
| | | | | | | | | () () (6,817,200 × 10) - 65,314,000 = 2,858,000 |
| | | | | | | | | () (7,379,725 × 10) - 65,314,000 8,484,000 |
| | | | 3. | | 10,668 | 9,747 | 921 | |
| | | | | 1. | 840 | 840 | 0 | |
| | | | | 2. | 5,688 | 4,767 | 921 | (344,090 × 5) - 800,000= 921,000 |

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| | | | | 3. | 4,000 | 4,000 | 0 | | | |
| | | | | 4. | 140 | 140 | 0 | | | |
| | | | 4. | () | | | 2,975 | 771 | 2,204 | |
| | | | | 1. | | 2,975 | 771 | 2,204 | () × 4 × 1 = | 3 551,000 2,204,000 |
| | | | 2. | | | | 10,129 | 9,309 | 820 | |
| | 1. [] | | | | | 4,942 | 4,942 | 0 | | |
| | | 1. | | | | | 1,882 | 1,650 | 232 | |
| | | | 1. | | 482 | 250 | 232 | 3 58,000 × 4 × 1 = | 232,000 | |
| | | | 2. | | 500 | 500 | 0 | | | |
| | | | 3. | | 900 | 900 | 0 | | | |
| | | 2. | | | | | 560 | 792 | -232 | |
| | | | 1. | | 560 | 792 | -232 | 1 (20,300 × 10 × 1) - 315,000= | -112,000 | |
| | | 4 | | | | | | | (8,000 × 10 × 1) - 200,000= | -120,000 |
| | | | | | | | 200 | 200 | 0 | |
| | | 3. | | | | | 200 | 200 | 0 | |
| | | | 1. | | 200 | 200 | 0 | | | |
| | | 4. | | | | | 300 | 300 | 0 | |
| | | | 1. | | 300 | 300 | 0 | | | |
| | | 5. [] () | | | | 2,000 | 2,000 | 0 | | |
| | | | 1. | | 1,200 | 1,200 | 0 | | | |
| 2. | | | 800 | 800 | 0 | | | | | |
| 2. | | | | 5,187 | 4,367 | 820 | | | | |
| 1. | | | | | 3,117 | 3,117 | 0 | | | |
| | 1. | | | | | 3,117 | 3,117 | 0 | | |
| | | | | | | 750 | 750 | 0 | | |
| | 2. | | | | | 750 | 750 | 0 | | |
| | | | | | | 500 | 500 | 0 | | |
| | 3. | | | | | 500 | 500 | 0 | | |
| | | 1. | | 500 | 500 | 0 | | | | |
| | 4. | | | | 820 | 0 | 820 | | | |

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| | | | | 가 | | | | |
| | | | | 1. | 820 | 0 | 820 | () 820,000 × 1 × 1 = 820,000 |
| | 3. | | | | 102,894 | 65,588 | 37,306 | |
| | | 1. | | | 58,658 | 31,400 | 27,258 | |
| | | | 1. | | 58,658 | 31,400 | 27,258 | |
| | | | | 1. | 58,658 | 31,400 | 27,258 | () () (2,700 × 5 × 180) - 1,350,000 = 1,080,000 |
| | | | | | | | | () () (2,900 × 73 × 188) - 21,170,000 = 18,630,000 |
| | | | | | | | | () () (3,700 × 24 × 185) - 8,880,000 = 7,548,000 |
| | | 2. | | | 37,838 | 29,838 | 8,000 | |
| | | | 1. | | 19,538 | 15,218 | 4,320 | |
| | | | | 1. | 19,538 | 15,218 | 4,320 | () (10,800,000 × 1) - 6,480,000 = 4,320,000 |
| | | | 2. | | 18,300 | 14,620 | 3,680 | |
| | | | | 1. | 18,300 | 14,620 | 3,680 | () (11,800,000 × 1) - 10,520,000 = 1,280,000 |
| | | | | | | | | () (6,000,000 × 1) - 3,600,000 = 2,400,000 |
| | | 3. | | | 2,700 | 2,700 | 0 | |
| | | | 1. | () | 2,700 | 2,700 | 0 | |
| | | | | 1. | 2,700 | 2,700 | 0 | |
| | | 4. | | | 3,698 | 1,650 | 2,048 | |
| | | | 1. | | 3,698 | 1,650 | 2,048 | |
| | | | | 1. | 3,698 | 1,650 | 2,048 | () (56,021 × 6 × 6) - 900,000 = 1,117,000 |
| | | | | | | | | () (46,684 × 6 × 6) - 750,000 = 931,000 |
| | 4. | | | | 47,605 | 30,710 | 16,895 | |
| | | 1. | | | 47,605 | 30,710 | 16,895 | |
| | | | 1. | | 1,200 | 1,200 | 0 | |
| | | | | 1. | 1,200 | 1,200 | 0 | |
| | | | 2. | | 7,138 | 6,000 | 1,138 | |
| | | | | 1. | 7,138 | 6,000 | 1,138 | (96,459 × 74) - 6,000,000 = 1,138,000 |
| | | | 3. | () | 2,669 | 2,669 | 0 | |
| | | | | 1. | 1,669 | 1,669 | 0 | |

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| | | | | 가 | | | | () |
| | | | | 2. | 500 | 500 | 0 | () (110,000 × 2 × 10) - 500,000 = 1,700,000 |
| | | | | | | | | 25,000 × 2 × 10 - 2,200,000=- -1,700,000 |
| | | | | 3. | 500 | 500 | 0 | |
| | | | | 4. () | 3,700 | 2,000 | 1,700 | |
| | | | | 1. | 1,050 | 350 | 700 | (262,500 × 1 × 4) - 350,000= 700,000 |
| | | | | 2. | 2,200 | 1,200 | 1,000 | (183,333 × 12) - 1,200,000= 1,000,000 |
| | | | | 3. | 450 | 450 | 0 | |
| | | | | 5. () | 8,862 | 4,431 | 4,431 | |
| | | | | 1. | 8,862 | 4,431 | 4,431 | () (42,000 × 211) - 4,431,000 = 4,431,000 |
| | | | | 6. () | 24,036 | 14,410 | 9,626 | |
| | | | | 1. | 22,386 | 12,760 | 9,626 | () 1,000,000 × 1 = 1,000,000 |
| | | | | | | | | () 75,000 × 2 = 150,000 |
| | | | | | | | | () 600,000 × 1 = 600,000 |
| | | | | | | | | () 7,876,000 × 1 = 7,876,000 |
| | | | | 2. | 400 | 400 | 0 | |
| | | | | 3. | 1,250 | 1,250 | 0 | |
| 3. | | | | | 62,681 | 62,979 | -298 | |
| | 1. | | | | 31,736 | 25,014 | 6,722 | |
| | | 1. | | | 7,208 | 5,654 | 1,554 | |
| | | | 1. | | 1,500 | 1,500 | 0 | |
| | | | 1. | | 1,500 | 1,500 | 0 | |
| | | | 2. | | 600 | 600 | 0 | |
| | | | 1. | | 600 | 600 | 0 | |
| | | | 3. | | 2,220 | 2,160 | 60 | |
| | | | 1. | | 2,220 | 2,160 | 60 | (30,000 × 74 × 1) -2,160,000= 60,000 |
| | | | 4. | | 1,394 | 1,394 | 0 | |
| | | | 1. | | 1,394 | 1,394 | 0 | |
| | | | 5. () | | 1,000 | 0 | 1,000 | |

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| | | | | 가 | | | | () |
| | | | 1. | | 1,000 | 0 | 1,000 | () 100,000 1,000,000 × 10 = |
| | | 6. | 가 | 가 | (494 | 0 | 494 | |
| | | | 1. | | 440 | 0 | 440 | () 150,000 × 2 = 300,000 |
| | | | | | | | | () 70,000 × 2 = 140,000 |
| | | | 2. | | 54 | 0 | 54 | () 27,000 × 2 = 54,000 |
| | | 2. | | | 3,500 | 3,500 | 0 | |
| | | | 1. | | 1,700 | 1,700 | 0 | |
| | | | | 1. | 1,700 | 1,700 | 0 | |
| | | | 2. | | 1,800 | 1,800 | 0 | |
| | | | | 1. | 1,800 | 1,800 | 0 | |
| | | 3. | | | 1,000 | 1,000 | 0 | |
| | | | 1. | | 1,000 | 1,000 | 0 | |
| | | | | 1. | 1,000 | 1,000 | 0 | |
| | | 4. | | | 500 | 0 | 500 | |
| | | | 1. | | 500 | 0 | 500 | |
| | | | | 1. | 500 | 0 | 500 | 250,000 × 2 = 500,000 |
| | | 5. | | | 600 | 600 | 0 | |
| | | | 1. | | 600 | 600 | 0 | |
| | | | | 1. | 600 | 600 | 0 | |
| | | 6. | | | 7,228 | 2,560 | 4,668 | |
| | | | 1. | | 2,560 | 2,560 | 0 | |
| | | | | 1. | 2,160 | 2,160 | 0 | |
| | | | | 2. | 100 | 100 | 0 | |
| | | | | 3. | 300 | 300 | 0 | |
| | | | 2. | () | 1,500 | 0 | 1,500 | |
| | | | | 1. | 132 | 0 | 132 | () 132,000 × 1 × 1 = 132,000 |
| | | | | 2. | 768 | 0 | 768 | () 32,000 × 2 × 12 = 768,000 |
| | | | | 3. | 600 | 0 | 600 | () 50,000 × 12 = 600,000 |

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| | | | | 가 | | | | () |
| | | | 3. | () | 860 | 0 | 860 | |
| | | | 1. | | 860 | 0 | 860 | () 750 × 2 × 101 = 152,000 |
| | | | | | | | | () (750 × 2 × 191.33) - 152,000 = 135,000 |
| | | | | | | | | () 1,500 × 2 × 101 = 303,000 |
| | | | | | | | | () (1,500 × 2 × 191) - 303,000 = 270,000 |
| | | | 4. | | (2,308 | 0 | 2,308 | |
| | | | 1. | | 1,664 | 0 | 1,664 | () 32,000 × 2 × 13 = 832,000 |
| | | | | | | | | () (32,000 × 2 × 26) - 832,000 = 832,000 |
| | | | 2. | | 644 | 0 | 644 | () 36,800 × 10 = 368,000 |
| | | | | | | | | () (64,400 × 10) - 368,000 = 276,000 |
| | | 7. | | | 11,700 | 11,700 | 0 | |
| | | | 1. | | 5,580 | 5,580 | 0 | |
| | | | 1. | | 600 | 600 | 0 | |
| | | | 2. | | 200 | 200 | 0 | |
| | | | 3. | | 2,330 | 2,330 | 0 | |
| | | | 4. | | 1,500 | 1,500 | 0 | |
| | | | 5. | | 150 | 150 | 0 | |
| | | | 6. | | 800 | 800 | 0 | |
| | | | 2. | | 1,800 | 1,800 | 0 | |
| | | | 1. | | 1,800 | 1,800 | 0 | |
| | | | 3. | () | 4,320 | 4,320 | 0 | |
| | | | 1. | | 4,320 | 4,320 | 0 | |
| | | 2. | | | 30,945 | 37,965 | -7,020 | |
| | | 1. | | | 16,150 | 16,650 | -500 | |
| | | | 1. | | 1,900 | 1,900 | 0 | |
| | | | 1. | | 1,900 | 1,900 | 0 | |
| | | | 2. | () | 3,000 | 3,000 | 0 | |
| | | | 1. | | 500 | 500 | 0 | |

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| | | | | 가 | | | | () |
| | | | | 2. | 1,600 | 1,600 | 0 | |
| | | | | 3. | 300 | 300 | 0 | |
| | | | | 4. | 600 | 600 | 0 | |
| | | | | 3. | 2,100 | 2,100 | 0 | |
| | | | | 1. | 2,100 | 2,100 | 0 | |
| | | | | 4. | 600 | 600 | 0 | |
| | | | | 1. | 600 | 600 | 0 | |
| | | | | 5. | 2,200 | 2,200 | 0 | |
| | | | | 1. | 2,000 | 2,000 | 0 | |
| | | | | 2. | 200 | 200 | 0 | |
| | | | | 6. | 1,950 | 2,450 | -500 | |
| | | | | 1. | 1,700 | 2,200 | -500 | 가 -10,000 × 20 -200,000 |
| | | | | | | | | = |
| | | | | | | | | -3,000 × 20 -300,000 |
| | | | | | | | | × 5 = |
| | | | | 2. | 250 | 250 | 0 | |
| | | | | 7. | () 4,400 | 4,400 | 0 | |
| | | | | 1. | 4,400 | 4,400 | 0 | |
| | | | | 2. | 12,365 | 19,265 | -6,900 | |
| | | | | 1. | 4,625 | 4,625 | 0 | |
| | | | | 1. | 4,625 | 4,625 | 0 | |
| | | | | 2. | () 2,700 | 9,600 | -6,900 | |
| | | | | 1. | 2,700 | 9,600 | -6,900 | (1,950,000 × 1) - 150,000 |
| | | | | | | | | 1,800,000= |
| | | | | | | | | (41,666 × 18) - 3,200,000= -2,450,000 |
| | | | | | | | | -40,000 × 40 = -1,600,000 |
| | | | | | | | | -60,000 × 40 = -2,400,000 |
| | | | | | | | | , -15,000 × 40 -600,000 |
| | | | | | | | | = |
| | | | | 3. | (4,5,6) 5,040 | 5,040 | 0 | |
| | | | | 1. | 1,440 | 1,440 | 0 | |
| | | | | 2. | 3,600 | 3,600 | 0 | |

: 2 (:)

| | | | | | | | | () |
|----|----|----|----|-----|---------|---------|--------|--|
| | | | | 가 | | | | () |
| | | 3. | | | 2,430 | 2,050 | 380 | |
| | | | 1. | | 800 | 800 | 0 | |
| | | | | 1. | 800 | 800 | 0 | |
| | | | 2. | | 1,250 | 1,250 | 0 | |
| | | | | 1. | 250 | 250 | 0 | |
| | | | | 2. | 1,000 | 1,000 | 0 | |
| | | | 3. | () | 380 | 0 | 380 | |
| | | | | 1. | 380 | 0 | 380 | () 10,000 380,000 x 38 = |
| 4. | | | | | 192,722 | 121,318 | 71,404 | |
| | 1. | | | | 91,176 | 68,114 | 23,062 | |
| | | 1. | | | 21,158 | 16,838 | 4,320 | |
| | | | 1. | | 19,538 | 15,218 | 4,320 | |
| | | | | 1. | 19,296 | 15,136 | 4,160 | (32,000 x 603) - 4,160,000 15,136,000= |
| | | | | 2. | 242 | 82 | 160 | (60,500 x 4) - 82,000= 160,000 |
| | | | 2. | () | 1,620 | 1,620 | 0 | |
| | | | | 1. | 1,620 | 1,620 | 0 | |
| | | 2. | | | 41,411 | 23,855 | 17,556 | |
| | | | 1. | () | 4,272 | 4,272 | 0 | |
| | | | | 1. | 4,272 | 4,272 | 0 | |
| | | | 2. | () | 25,739 | 15,983 | 9,756 | |
| | | | | 1. | 12,248 | 4,600 | 7,648 | () () (7,632,000 x 1 x 1) - (4,600,000 x 1 x 1) 3,032,000 |
| | | | | | | | | () (4,608,000 x 1 x 2) - (4,600,000 x 1 x 1) = 4,616,000 |
| | | | | 2. | 90 | 0 | 90 | () 40,000 x 1 40,000 x 1 = |
| | | | | | | | | () () 50,000 50,000 x 1 = |
| | | | 3. | | 9,984 | 9,984 | 0 | |
| | | | 4. | | 2,316 | 1,036 | 1,280 | () (239,500 x 8) 880,000 - 1,036,000 = |
| | | | | | | | | () 200,000 x 2 = 400,000 |
| | | | 5. | | 1,101 | 363 | 738 | () 4 (757,000 394,000 x 1 x 1) - 363,000 = |

: 2 (:)

| | | | | | | | | () |
|--|--|--|----|-----|--------|--------|-------|--|
| | | | | 가 | | | | () |
| | | | | | | | 4 | (353,500 × 1 × 2)- 363,000= 344,000 |
| | | | 3. | () | 6,000 | 3,600 | 2,400 | |
| | | | 1. | | 350 | 350 | 0 | |
| | | | 2. | | 4,650 | 2,750 | 1,900 | () (10,000 × 4.227 × 110) - 2,750,000 = 1,900,000 |
| | | | 3. | | 1,000 | 500 | 500 | () (200,000 × 5) - 500,000 = 500,000 |
| | | | 4. | | 5,400 | 0 | 5,400 | |
| | | | 1. | | 5,400 | 0 | 5,400 | () 가 5,000,000 × 1 = 5,000,000 |
| | | | | | | | | () 400,000 × 1 = 400,000 |
| | | | 3. | | 28,607 | 27,421 | 1,186 | |
| | | | 1. | | 12,110 | 12,110 | 0 | |
| | | | 1. | | 9,120 | 9,120 | 0 | |
| | | | 2. | | 2,990 | 2,990 | 0 | |
| | | | 2. | | 400 | 400 | 0 | |
| | | | 1. | | 400 | 400 | 0 | |
| | | | 3. | | 100 | 100 | 0 | |
| | | | 1. | | 100 | 100 | 0 | |
| | | | 4. | () | 3,600 | 3,600 | 0 | |
| | | | 1. | | 3,600 | 3,600 | 0 | |
| | | | 5. | | 12,397 | 11,211 | 1,186 | |
| | | | 1. | | 11,569 | 10,383 | 1,186 | () 1,185,540 × 1 = 1,186,000 |
| | | | 2. | | 828 | 828 | 0 | |
| | | | 2. | | 6,608 | 5,466 | 1,142 | |
| | | | 1. | | 6,608 | 5,466 | 1,142 | |
| | | | 1. | | 4,707 | 5,466 | -759 | |
| | | | 1. | | 200 | 856 | -656 | -13,000 × 1 × 12 = -156,000 |
| | | | | | | | | (100,000 × 2) - 700,000= -500,000 |
| | | | 2. | | 247 | 350 | -103 | (247,000 × 1) - 350,000= -103,000 |
| | | | 3. | | 4,260 | 4,260 | 0 | |

: 2 (:)

| | | | | | | | | () |
|--|--|--|---------|-----|----------|--------|--------|--|
| | | | | 가 | | | | () |
| | | | 2. | () | 1,500 | 0 | 1,500 | |
| | | | 1. | | 1,500 | 0 | 1,500 | () x 150 x 1 = 10,000 1,500,000 |
| | | | 3. | () | 401 | 0 | 401 | |
| | | | 1. | | 401 | 0 | 401 | () x 1 = 401,000 401,000 |
| | | | 3. | | 89,738 | 42,538 | 47,200 | |
| | | | 1. [] | | 89,738 | 42,538 | 47,200 | |
| | | | 1. | | 6,150 | 6,150 | 0 | |
| | | | 1. | | 1,320 | 1,320 | 0 | |
| | | | 2. | | 1,080 | 1,080 | 0 | |
| | | | 3. | | 3,750 | 3,750 | 0 | |
| | | | 2. | () | 10,000 | 10,000 | 0 | |
| | | | 1. | | 10,000 | 10,000 | 0 | |
| | | | 3. | () | 14,000 | 14,000 | 0 | |
| | | | 1. | | 5,000 | 5,000 | 0 | |
| | | | 2. | | 2,000 | 2,000 | 0 | |
| | | | 3. | | 7,000 | 7,000 | 0 | |
| | | | 4. | () | (12,388 | 12,388 | 0 | |
| | | | 1. | | 11,355 | 11,355 | 0 | |
| | | | 2. | | 400 | 400 | 0 | |
| | | | 3. | | 633 | 633 | 0 | |
| | | | 5. | () | 5,000 | 0 | 5,000 | |
| | | | 1. | | 5,000 | 0 | 5,000 | () 250,000 x 10 = 2,500,000 () 250,000 x 10 = 2,500,000 |
| | | | 6. | () | 4,500 | 0 | 4,500 | |
| | | | 1. | | 4,500 | 0 | 4,500 | () 100,000 x 35 = 3,500,000 () 25,000 x 40 = 1,000,000 = |
| | | | 7. KOVO | (| 10,000 | 0 | 10,000 | |
| | | | 1. | | 7,944 | 0 | 7,944 | () 500,000 x 10 = 5,000,000 |

: 2 (:)

| | | | | | | | | () |
|--|--|--|--|---|--|--|--|--------|
| | | | | 가 | | | | |
| | | | | | | | | () |

: 2 (:)

| | | | | | | | | () |
|--|----|----|--------|---|--------|--------|-------|--------------------------------------|
| | | | | 가 | | | | () |
| | 1. | | | | 4,646 | 4,646 | 0 | |
| | | 1. | | | 3,596 | 3,596 | 0 | |
| | | | 1. | | 96 | 96 | 0 | |
| | | | 2. | | 3,000 | 3,000 | 0 | |
| | | | 3. | | 500 | 500 | 0 | |
| | | | | | 1,050 | 1,050 | 0 | |
| | | | 1. | | 1,050 | 1,050 | 0 | |
| | | 2. | | | 5,675 | 5,975 | -300 | |
| | | 1. | | | 4,830 | 4,830 | 0 | |
| | | | 1. | | 750 | 750 | 0 | |
| | | | 1. | | 750 | 750 | 0 | |
| | | | 2. Wee | | 2,750 | 2,750 | 0 | |
| | | | 1. | | 2,750 | 2,750 | 0 | |
| | | | 3. | | 450) | 450 | 0 | |
| | | | 1. | | 450 | 450 | 0 | |
| | | | 4. | | (880 | 880 | 0 | |
| | | | 1. | | 880 | 880 | 0 | |
| | | 2. | | | 0 | 300 | -300 | |
| | | | 1. | | 0 | 300 | -300 | |
| | | | 1. | | 0 | 300 | -300 | -300,000 × 1 = -300,000 |
| | | 3. | | | 845 | 845 | 0 | |
| | | | 1. | | 845 | 845 | 0 | |
| | | | 1. | | 845 | 845 | 0 | |
| | 3. | | | | 20,185 | 19,126 | 1,059 | |
| | | 1. | | | 20,185 | 19,126 | 1,059 | |
| | | | 1. | | 16,885 | 15,826 | 1,059 | |
| | | | 1. | | 2,980 | 2,980 | 0 | |
| | | | 2. | | 5,955 | 3,596 | 2,359 | (100,000 × 5) - 1,000,000= -500,000 |

: 2 (:)

| | | | | | | | | () |
|----|----|----|----|----|---------|---------|--------|--|
| | | | | 가 | | | | () |
| | | | | | | | | (242,950 × 20)- 2,000,000= 2,859,000 |
| | | | 3. | | 7,950 | 9,250 | -1,300 | (705,000 × 10) - 8,050,000= -1,000,000 |
| | | | | | | | | (450,000 × 2) - 1,200,000= -300,000 |
| | | 2. | | | 3,000 | 3,000 | 0 | |
| | | | 1. | | 1,000 | 1,000 | 0 | |
| | | | 2. | | 2,000 | 2,000 | 0 | |
| | | 3. | 가 | | () 300 | 300 | 0 | |
| | | | 1. | | 200 | 200 | 0 | |
| | | | 2. | | 100 | 100 | 0 | |
| 6. | | | | | 124,297 | 123,823 | 474 | |
| | 1. | | | | 45,536 | 44,582 | 954 | |
| | | 1. | | | 31,850 | 29,900 | 1,950 | |
| | | | 1. | | 7,140 | 7,140 | 0 | |
| | | | | 1. | 1,440 | 1,440 | 0 | |
| | | | | 2. | 2,700 | 2,700 | 0 | |
| | | | | 3. | 3,000 | 3,000 | 0 | |
| | | 2. | | | 12,140 | 11,590 | 550 | |
| | | | 1. | | 5,070 | 5,070 | 0 | |
| | | | 2. | | 100 | 100 | 0 | |
| | | | 3. | | 3,600 | 3,600 | 0 | |
| | | | 4. | | 1,120 | 1,120 | 0 | |
| | | | 5. | | 400 | 400 | 0 | |
| | | | 6. | | 1,850 | 1,300 | 550 | 550,000 × 1 × 1 = 550,000 |
| | | 3. | | | 12,570 | 11,170 | 1,400 | |
| | | | 1. | | 800 | 800 | 0 | |
| | | | 2. | | 9,680 | 9,680 | 0 | |
| | | | 3. | | 250 | 250 | 0 | |
| | | | 4. | | 440 | 440 | 0 | |

: 2 (:)

| | | | | | | | | () |
|--|--|----|----|--------|--------|-------|--|-----------|
| | | | | 가 | | | | () |
| | | | 5. | 1,400 | 0 | 1,400 | = 1 700,000 × 2 × 1 | 1,400,000 |
| | | 2. | | 13,686 | 14,682 | -996 | | |
| | | 1. | | 13,686 | 14,682 | -996 | | |
| | | | 1. | 4,539 | 5,189 | -650 | (100,000 × 9) - 1,000,000= | -100,000 |
| | | | | | | | (150,000 × 3) - 600,000= | -150,000 |
| | | | | | | | (90,000 × 10) - 1,000,000= | -100,000 |
| | | | | | | | (75,000 × 12) - 1,200,000= | -300,000 |
| | | | 2. | 4,967 | 5,073 | -106 | 413,916 × 12 - 5,073,000= | -106,000 |
| | | | 3. | 480 | 480 | 0 | | |
| | | | 4. | 120 | 120 | 0 | | |
| | | | 5. | 800 | 1,000 | -200 | (50,000 × 8 × 2) - 1,000,000= | -200,000 |
| | | | 6. | 260 | 260 | 0 | | |
| | | | 7. | 160 | 160 | 0 | | |
| | | | 8. | 2,360 | 2,400 | -40 | (,) (590,000 × 2 × 2) - 2,400,000= | -40,000 |
| | | 2. | | 76,746 | 77,226 | -480 | | |
| | | 1. | | 76,746 | 77,226 | -480 | | |
| | | | 1. | 30,154 | 30,154 | 0 | | |
| | | | 1. | 20,400 | 20,400 | 0 | | |
| | | | 2. | 3,240 | 3,240 | 0 | | |
| | | | 3. | 6,514 | 6,514 | 0 | | |
| | | 2. | | 524 | 524 | 0 | | |
| | | | 1. | 524 | 524 | 0 | | |
| | | 3. | | 6,740 | 7,220 | -480 | | |
| | | | 1. | 6,740 | 7,220 | -480 | (110,000 × 12) - 1,800,000= | -480,000 |
| | | 4. | | 4,200 | 4,200 | 0 | | |
| | | | 1. | 4,200 | 4,200 | 0 | | |
| | | 5. | | 14,650 | 14,650 | 0 | | |
| | | | 1. | 600 | 600 | 0 | | |

: 2 (:)

| | | | | | | | | () |
|--|----|----|----|-----|---------|---------|---------|--|
| | | | | 가 | | | | () |
| | | | 2. | | 14,050 | 14,050 | 0 | |
| | | 6. | | | 16,478 | 16,478 | 0 | |
| | | | 1. | | 15,538 | 15,538 | 0 | |
| | | | 2. | | 400 | 400 | 0 | |
| | | | 3. | | 540 | 540 | 0 | |
| | | 7. | | () | 4,000 | 4,000 | 0 | |
| | | | 1. | | 3,158 | 4,000 | -842 | () (35,894 × 9 × 9) - 3,402,000= -494,000 |
| | | | | | | | | () (25,000 × 1 × 10) - 589,000= -339,000 |
| | | | | | | | | -9,000 × 1 = -9,000 |
| | | | 2. | | 842 | 0 | 842 | 84,200 × 10 = 842,000 |
| | 3. | | | | 2,015 | 2,015 | 0 | |
| | | 1. | | | 1,140 | 1,140 | 0 | |
| | | | 1. | | 1,140 | 1,140 | 0 | |
| | | | 1. | | 140 | 140 | 0 | |
| | | | 2. | | 1,000 | 1,000 | 0 | |
| | | 2. | | | 875 | 875 | 0 | |
| | | | 1. | | 875 | 875 | 0 | |
| | | | 1. | | 300 | 300 | 0 | |
| | | | 2. | | 300 | 300 | 0 | |
| | | | 3. | | 275 | 275 | 0 | |
| | 7. | | | | 1,500 | 1,500 | 0 | |
| | | 1. | | | 1,500 | 1,500 | 0 | |
| | | | 1. | | 1,500 | 1,500 | 0 | |
| | | | 1. | | 1,000 | 1,000 | 0 | |
| | | | 1. | | 1,000 | 1,000 | 0 | |
| | | | 2. | | 500 | 500 | 0 | |
| | | | 1. | | 500 | 500 | 0 | |
| | | | | | 676,614 | 531,122 | 145,492 | |