

2018

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(2019.02.21)

(4)

$$\begin{matrix} \cdot & & 4 \\ \cdot & & \end{matrix}$$

	2019-02-21		2,331,075,000
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2018

1 " . 2,305,105,000 " " . 2,331,075,000 " .

2 2018 " " .

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4	2,331,075	2,305,105			25,970		1.1		
		109,813	1,480,445	63.5		-550	14,741	0.6	
		0	1,400	0.0	/	41,321	1,079,999	46.3	
		-86,769	819,043	35.1		14,955	493,294	21.1	
		2,926	10,326	0.4		-38,049	392,404	16.8	
		0	19,861	0.8		1,122	70,204	3.0	
						7,171	280,433	12.0	
						0	0	0.0	

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									()	
				가						
1.					1,481,845	1,372,032	109,813			
1.					1,480,445	1,370,632	109,813			
1.					1,480,445	1,370,632	109,813			
1.					1,480,445	1,370,632	109,813			
1.					493,720	493,720	0	() : (369,928,000 × 1) - 433,409,000 =	-63,481,000	
								() : (50,259,000 × 1) - 60,311,000 =	-10,052,000	
								() : 63,481,000 × 1 =	63,481,000	
								() : 10,052,000 × 1 =	10,052,000	
2.					986,725	876,912	109,813	() : (12,000,000 × 1) - 4,000,000 =	8,000,000	
								() : (28,206,000 × 1) - 27,956,000 =	250,000	
								() : (28,643,000 × 1) - 28,206,000 =	437,000	
								() : (33,501,000 × 1) - 23,437,000 =	10,064,000	
								() : (34,001,000 × 1) - 33,501,000 =	500,000	
								() : (34,043,000 × 1) - 34,001,000 =	42,000	
								() : (22,065,000 × 1) - 21,815,000 =	250,000	
								() : (23,687,000 × 1) - 22,065,000 =	1,622,000	
								() : (400,000 × 1) - 100,000 =	300,000	
								() : (21,335,000 × 1) - 14,223,000 =	7,112,000	
								() : (26,520,000 × 1) - 21,335,000 =	5,185,000	
								() : (80,000,000 × 1) - 64,000,000 =	16,000,000	
								() : (29,209,000 × 1) - 21,761,000 =	7,448,000	
								() : (34,968,000 × 1) - 26,031,000 =	8,937,000	
								() : (14,050,000 × 1) - 13,321,000 =	729,000	
								() : (1,740,000 × 1) - 1,920,000 =	-180,000	
								() : (6,283,000 × 1) - 6,592,000 =	-309,000	
								() : (1,070,000 × 1) - 818,000 =	252,000	
								() : (1,259,000 × 1) - 1,070,000 =	189,000	
								() : (1,143,000 × 1) - 1,647,000 =	-504,000	

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								()	
				가					
								() ⁴⁷ : (669,000 × 1) - 500,000 =	() 169,000
								() × 1) - 1,450,000 =	: (3,450,000 2,000,000
								() : (10,100,000 × 1) - 10,400,000 =	-300,000
								() (49,945,000 × 1) - 44,951,000 =	: 4,994,000
								() (4,940,000 × 1) - 4,810,000 =	: 130,000
								()) : (4,710,000 × 1) - 4,940,000 =	-230,000
								() : (13,280,000 × 1) - 13,680,000 =	-400,000
								()) : (1,080,000 × 1) - 560,000 =	520,000
								() 13,000,000 × 1 =	: 13,000,000
								()) : 5,000,000 × 1 =	5,000,000
								()) : 7,000,000 × 1 =	7,000,000
								()) () : 500,000 × 1 =	500,000
								()) : 500,000 × 1 =	500,000
								()) : 4,900,000 × 1 =	4,900,000
								()) : 3,031,000 × 1 =	3,031,000
								: 2,675,000 × 1 =	2,675,000
2.					1,400	1,400	0		
	1.				1,000	1,000	0		
		1.			1,000	1,000	0		
			1.		1,000	1,000	0		
	2.				400	400	0		
		1.			400	400	0		
			1.		400	400	0		
2.					829,369	913,212	-83,843		
	1.				819,043	905,812	-86,769		
		1.			819,043	905,812	-86,769		
			1.		354,777	358,682	-3,905		
				1.	332,557	332,430	127	: 2,540 × 10 × 5 =	127,000

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								()	
				가					
				2.	22,220	26,252	-4,032	: -2,016 × 20 × 100 =	-4,032,000
				2.	332,197	387,208	-55,011		
				1.	332,197	387,208	-55,011	: -28,875 × 20 × 10 =	-5,775,000
								: 4,410 × 10 × 10 =	441,000
								: -6,910 × 20 × 10 =	-1,382,000
								: -8,100 × 20 × 10 =	-1,620,000
								: 3,515 × 20 × 10 =	703,000
								: -27,210 × 50 × 10 =	-13,605,000
								: -74,628 × 25 × 10 =	-18,657,000
								: -47,736 × 25 × 10 =	-11,934,000
								: 3,450 × 20 × 10 =	690,000
								: -33,135 × 20 × 10 =	-6,627,000
								: 5,665 × 20 × 10 =	1,133,000
								: -30,185 × 20 × 10 =	-6,037,000
								() : 10,000,000 × 1 =	10,000,000
								() : 6,000,000 × 1 =	6,000,000
								: -110,850 × 2 × 10 =	-2,217,000
								=	
								: -28,620 × 20 × 10 =	-5,724,000
								: -80,000 × 5 =	-400,000
				3.	61,305	105,530	-44,225		
				1.	61,305	105,530	-44,225	: -88,170 × 100 =	-8,817,000
								1 : -23,130 × 100 =	-2,313,000
								2 : -48,070 × 100 =	-4,807,000
								3 : -30,910 × 100 =	-3,091,000
								4 : -13,900 × 100 =	-1,390,000
								5 : -21,930 × 100 =	-2,193,000
								6 : -13,260 × 100 =	-1,326,000
								4 : -48,360 × 100 =	-4,836,000

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								()	
				가					
								5 : -46,030 × 100 = -4,603,000	
								6 : -92,000 × 100 = -9,200,000	
								: -16,490 × 100 = -1,649,000	
			4.		4,387	4,400	-13		
			1.		4,387	4,400	-13	6 : -13,000 = -13,000	
			5.		66,377	49,992	16,385		
			1.		66,377	49,992	16,385	() () : 8,937,000 8,937,000 × 1 =	
								() () : 7,448,000 7,448,000 × 1 =	
	2.				10,326	7,400	2,926		
		1.			5,528	5,862	-334		
			1.		5,528	5,862	-334		
			1.		5,528	5,862	-334	: -200,000 × 2 = -400,000	
								(,) : 66,000 = 66,000	
		2.			4,798	1,538	3,260		
			1.		3,699	1,000	2,699		
			1.		3,699	1,000	2,699	: 539,800 × 5 = 2,699,000	
			2.		1,099	538	561		
			1.		1,099	538	561	: 307,000 = 307,000	
								: 50,000 × 2 = 100,000	
								: -4,000 = -4,000	
								: 158,000 × 1 = 158,000	
	3.				19,861	19,861	0		
		1.			19,861	19,861	0		
			1.		19,861	19,861	0		
			1.		19,861	19,861	0		
			1.		19,861	19,861	0		
					2,331,075	2,305,105	25,970		

: 4 (:)

								()
				가				
1.					14,741	15,291	-550	
	1.				6,611	6,111	500	
		1.			6,611	6,111	500	
			1.		6,611	6,111	500	
				1.	6,611	6,111	500	() 500,000 × 1 = 500,000
	2.				8,130	9,180	-1,050	
		1.			4,530	5,580	-1,050	
			1.		3,830	3,830	0	
				1.	3,830	3,830	0	
		2.			350	350	0	
			1.		350	350	0	
		3.			350	1,400	-1,050	
			1.		350	1,400	-1,050	1 -700,000 × 1 = -700,000
								2 -350,000 × 1 = -350,000
		2.			3,600	3,600	0	
			1.		3,600	3,600	0	
				1.	3,600	3,600	0	
2.	/				1,079,999	1,038,678	41,321	
		1.			421,326	423,871	-2,545	
			1.		421,326	423,871	-2,545	
				1.	49,406	49,066	340	
				1.	24,725	24,745	-20	(X) 190,000 = 190,000
								-54,000 × 10 = -540,000
								330,000 × 1 = 330,000
				2.	10,631	11,000	-369	가 (LNG) -36,900 × 10 = -369,000
				3.	14,050	13,321	729	() () 729,000 × 1 = 729,000
				2.	1,259	818	441	
				1.	1,259	818	441	() × 1)+(62,870 × 1 × 3)= () (62,870 × 1 = 252,000

: 4 (:)

								()
				가				()
								() 63,000 × 3 = 189,000
			3.		3,366	3,366	0	
			1.		3,366	3,366	0	
			4.		345,075	344,369	706	
			1.		345,075	344,369	706	(,) 706,000 = 706,000
			5.		22,220	26,252	-4,032	
			1.		22,220	26,252	-4,032	() -2,016 × 20 × 100 = -4,032,000
2.					20,244	20,244	0	
		1. []			11,712	11,712	0	
		1.			4,110	4,110	0	
		1.			3,560	3,560	0	
		2.			550	550	0	
		2.			100	100	0	
		1.			100	100	0	
		3.			6,426	6,426	0	
		1.			6,426	6,426	0	
		4. [] ,			1,000	1,000	0	
		1.			1,000	1,000	0	
		5.			76	76	0	
		1.			76	76	0	
		2.			8,532	8,532	0	
		1.			700	700	0	
		1.			700	700	0	
		2.			5,782	5,782	0	
		1.			5,782	5,782	0	
		3.			2,050	2,050	0	
		1.			2,050	2,050	0	
3.					516,536	479,657	36,879	

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									()
				가					
		1.			295,424	295,424	0		
		1.			295,424	295,424	0		
			1.		295,424	295,424	0		
		2.			152,225	131,631	20,594		
		1.			49,945	44,951	4,994		
			1.		49,945	44,951	4,994	() 4,994,000 × 1 = 4,994,000	
		2.			89,000	73,000	16,000		
			1.		89,000	73,000	16,000	() () 10,000,000 × 1 = 10,000,000	
								() () 6,000,000 × 1 = 6,000,000	
		3.			13,280	13,680	-400		
			1.		13,280	13,680	-400	-400,000 = -400,000	
		3.			4,710	4,810	-100		
		1.			4,710	4,810	-100		
			1.		4,710	4,810	-100	() 130,000 × 1 = 130,000	
								-115,000 × 2 = -230,000	
		4.			64,177	47,792	16,385		
		1.			64,177	47,792	16,385		
			1.		64,177	47,792	16,385	() 8,937,000 × 1 = 8,937,000	
								() 7,448,000 × 1 = 7,448,000	
		4.			121,893	114,906	6,987		
		1.			65,060	58,060	7,000		
			1.		197	200	-3		
				1.	197	200	-3	가 -3,000 = -3,000	
			2.		200	200	0		
				1.	200	200	0		
			3.		8,050	5,800	2,250		
				1.	2,370	2,400	-30	-30,000 = -30,000	
				2.	5,680	3,400	2,280	31,250 × 4 × 20 = 2,500,000	

: 4 (:)

								()
				가				()
								-55,000 × 4 = -220,000
				4.WNWN project	5,717	6,320	-603	
				1.	5,717	6,320	-603	-12,060 × 50 = -603,000
				5.	7,552	8,960	-1,408	
				1.	6,000	7,960	-1,960	-148,000 × 10 = -1,480,000
								-24,000 × 20 = -480,000
				2.	1,552	1,000	552	55,200 × 10 = 552,000
				6.Family Empowerment-가	2,551	5,702	-3,151	
				1.	100	200	-100	-25,000 × 4 = -100,000
				2.	2,451	5,502	-3,051	-305,100 × 10 = -3,051,000
				7.	6,352	5,000	1,352	
				1.	6,352	5,000	1,352	676,000 × 2 = 1,352,000
				8.	7,845	8,056	-211	
				1.	4,200	6,720	-2,520	-15,750 × 4 × 4 × 2 × 5 = -2,520,000
				2.	3,645	1,336	2,309	230,900 × 10 = 2,309,000
				9.	4,520	3,400	1,120	
				1.	4,520	3,400	1,120	28,000 × 4 × 10 = 1,120,000
				10.	2,000	1,200	800	
				1.	2,000	1,200	800	50,000 × 4 × 4 = 800,000
				11.	299	300	-1	
				1.	299	300	-1	-1,000 = -1,000
				12. -	7,176	7,550	-374	
				1.	7,176	7,550	-374	-37,400 × 10 = -374,000
				13.	5,601	5,372	229	
				1.	2,262	1,872	390	390,000 × 1 = 390,000
				2.	200	200	0	
				3.	1,311	1,500	-189	-3,150 × 60 = -189,000
				4.	1,042	1,000	42	28,000 = 28,000

: 4 (:)

								()
				가				()
								14,000 = 14,000
			5.		786	800	-14	-14,000 = -14,000
		14.		()	7,000	0	7,000	
			1.		616	0	616	() 38,500 × 16 = 616,000
			2.		6,384	0	6,384	() 500,600 × 10 = 5,006,000
								() 1 140,000 × 2 = 280,000
								() 800,000 × 1 = 800,000
								() 90,000 × 1 = 90,000
								() 208,000 × 1 = 208,000
		2.			56,833	56,846	-13	
			1.		52,446	52,446	0	
				1.	52,446	52,446	0	
			2.		4,387	4,400	-13	
				1.	4,387	4,400	-13	() -13,000 = -13,000
3.					493,294	478,339	14,955	
	1.				382,439	322,882	59,557	
		1.			34,780	36,850	-2,070	
			1.		3,000	3,000	0	
				1.	3,000	3,000	0	
			2.		4,500	4,500	0	
				1.	4,500	4,500	0	
			3.		350	350	0	
				1.	350	350	0	
			4.		20,000	20,000	0	
				1.	20,000	20,000	0	
			5.		1,930	4,000	-2,070	
				1.	1,930	4,000	-2,070	-207,000 × 10 = -2,070,000
			6.	()	5,000	5,000	0	

: 4 (:)

								()
				가				()
				1.	3,500	3,500	0	
				2.	1,500	1,500	0	
		2.			18,620	13,720	4,900	
			1.		13,720	13,720	0	
				1.	5,300	5,300	0	
				2.	8,420	8,420	0	
			2.	()	4,900	0	4,900	
				1.	1,078	0	1,078	() 1,050,000 × 1 = 1,050,000
								() 28,000 × 1 = 28,000
				2.	3,822	0	3,822	() () 516,000 × 7 = 3,612,000
								() 10,000 × 21 = 210,000
		3. []			34,465	20,405	14,060	
			1.		1,466	1,390	76	
				1.	600	600	0	
				2.	866	790	76	76,000 = 76,000
			2. []	()	6,296	4,045	2,251	
				1.	6,296	4,045	2,251	() 1,731,000 × 1 = 1,731,000
								() 130,000 × 4 = 520,000
			3. [-]		21,704	10,838	10,866	
				1.	19,317	9,511	9,806	() 4,717,000 × 1 = 4,717,000
								() 91,000 × 12 = 1,092,000
								() 300,000 × 1 = 300,000
								() 60,000 × 12 = 720,000
								() 가 500,000 × 2 = 1,000,000
								() 1,977,000 × 1 = 1,977,000
				2.	2,387	1,327	1,060	() 664,000 × 1 = 664,000
								() 33,000 × 12 = 396,000
			4.	()	1,740	1,920	-180	

: 4 (:)

								()
				가				()
			1.	1,740	1,920	-180	$\times 3 =$	$-30,000 \times 2 = -180,000$
		5.	()	2,779	1,732	1,047		
			1.	2,779	1,732	1,047		$890,000 \times 1 = 890,000$
								$157,000 \times 1 = 157,000$
		6.	()	480	480	0		
			1.	480	480	0		
	4.			4,600	4,600	0		
		1.		4,600	4,600	0		
			1.	3,600	3,600	0		
			2.	1,000	1,000	0		
	5.			36,823	26,217	10,606		
		1.		1,170	1,170	0		
			1.	0	300	-300	$\times 6 =$	$-50,000 = -300,000$
			2.	870	870	0		
			3.	300	0	300		$50,000 \times 6 = 300,000$
		2.		1,060	1,060	0		
			1.	420	420	0		
			2.	640	640	0		
		3.		34,593	23,987	10,606		
			1.	31,336	21,394	9,942	() =	$2,220,000 \times 1 \times 3 = 6,660,000$
							()	$500,000 \times 1 = 500,000$
							()	$130,000 \times 1 \times 3 = 390,000$
							()	$2,350,000 \times 1 = 2,350,000$
								$42,000 = 42,000$
			2.	400	400	0		
			3.	2,857	2,193	664	() = = () = () =	$320,000 \times 1 \times 1 = 320,000$ $213,000 \times 1 \times 1 = 213,000$ $13,000 \times 1 \times 1 = 13,000$

: 4 (:)

								()
				가				()
								() 45,000 × 1 × 1 = 45,000
								() 73,000 × 1 × 1 = 73,000
		6.			54,777	42,786	11,991	
			1.		10,400	10,400	0	
				1.	9,394	10,400	-1,006	-122,500 × 2 = -245,000
								() -101,200 × 10 = -1,012,000
								93,900 × 10 = 939,000
								() -323,500 × 2 = -647,000
								() -41,000 = -41,000
				2.	1,006	0	1,006	1,006,000 × 1 = 1,006,000
			2.		1,040	1,040	0	
				1.	1,040	1,040	0	
			3.		6,283	6,592	-309	
				1.	6,283	6,592	-309	-159,000 = -159,000
								-48,000 = -48,000
								-102,000 = -102,000
			4.		674	674	0	
				1.	674	674	0	
			5.		10,100	10,400	-300	
				1.	10,100	10,400	-300	-100,000 × 3 = -300,000
			6.		13,280	13,680	-400	
				1.	13,280	13,680	-400	-80,000 × 5 = -400,000
			7.		(13,000	0	13,000	
				1.	2,031	0	2,031	() 6 (133,900 × 2)+(115,400 × 7)+(20,600 × 2)+(9,700 × 6)+(671,000 × 1)+(44,000 × 1)+(44,000 × 1)= 1,934,000
								6 51,000 = 51,000
								() (60,000 × 1)+(37,000 × 1)= 97,000
								-51,000 = -51,000
				2.	10,969	0	10,969	() 9 (4,410,000 × 1)+(1,400,000 × 1)+(680,000 × 1)+(528,000 × 1)+(156,400 × 2)+(80,000 × 1)+(49,700 × 16)+(31,000 × 18)+(300,000 × 1)+(1,925,000 × 1)= 10,969,000

: 4 (:)

								()
				가				()
		7.			198,374	178,304	20,070	
		1.			7,909	10,682	-2,773	
			1.		4,658	5,600	-942	-671,000 × 2 = -1,342,000
								200,000 × 2 = 400,000
			2.		3,251	5,082	-1,831	(9) -183,100 × 10 = -1,831,000
		2.			13,603	13,983	-380	
			1.		350	730	-380	-100,000 = -100,000
								-70,000 × 4 = -280,000
			2.		8,200	8,200	0	
			3.		400	400	0	
			4.		4,653	4,653	0	
		3.			19,028	13,174	5,854	
			1.		9,325	9,544	-219	- (-219,000 = -219,000
			2.		9,703	3,630	6,073	가 () 402,000 = 402,000
								가 1,134,200 × 5 = 5,671,000
		4.			198	600	-402	
			1.		198	600	-402	-67,000 × 6 = -402,000
		5.		()	5,200	5,200	0	
			1.		5,200	5,200	0	
		6.			1,188	1,188	0	
			1.		1,188	1,188	0	
		7.			1,650	1,650	0	
			1.		1,650	1,650	0	
		8.			280	280	0	
			1.		280	280	0	
		9.			0	200	-200	
			1.		0	200	-200	× 10 × 2 = -10,000 -200,000
		10.			400	400	0	

: 4 (:)

								()
				가				()
				1.	400	400	0	
			11.		234	516	-282	
				1.	234	516	-282	-4,700 × 30 × 2 = -282,000
			12.		49,807	49,307	500	
				1.	40,976	40,476	500	() () 250,000 × 1 = 250,000
								() () 250,000 × 1 = 250,000
				2.	4,950	4,950	0	
				3.	3,881	3,881	0	
			13.		23,687	21,815	1,872	
				1.	21,633	19,761	1,872	() () 250,000 × 1 = 250,000
								() () 1,622,000 × 1 = 1,622,000
				2.	2,054	2,054	0	
			14.		36,168	27,231	8,937	
				1.	36,168	27,231	8,937	() () 242,000 × 3 = 726,000
								() -250,000 = -250,000
								-170,000 × 2 = -340,000
								() (,) 603,750 × 2 -500 = , 1,207,000
								(,) 281,000 = , 281,000
								() 424,776 × 5 = 2,124,000
								290,000 = 290,000
								() 4,000 × 1,220 = 4,880,000
								19,000 = 19,000
			15.		30,209	22,761	7,448	
				1.	30,209	22,761	7,448	() 900 × 51 × 47 = 2,158,000
								-407 × 50 × 40 = -814,000
								() 30,000 × 54 = 1,620,000
								() 817,580 × 4 -320 = 3,270,000
								1,214,000 × 1 = 1,214,000

: 4 (:)

								()
				가				()
								() 400,000 × 1 = 400,000
								-400,000 × 1 = -400,000
			16.	/	3,000	3,000	0	
			1.		3,000	3,000	0	
			17.		1,143	1,647	-504	
			1.		1,143	1,647	-504	-504,000 = -504,000
			18.		2,800	2,800	0	
			1.		2,800	2,800	0	
			19.		870	870	0	
			1.		500	500	0	
			2.		370	370	0	
			20.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			110,855	155,457	-44,602	
		1.			38,850	39,227	-377	
			1.		3,429	3,723	-294	
			1.		3,429	3,723	-294	-294,000 = -294,000
			2.		2,200	2,200	0	
			1.		2,200	2,200	0	
			3.		1,060	1,060	0	
			1.		1,060	1,060	0	
			4.		4,700	4,700	0	
			1.		4,700	4,700	0	
			5.		4,417	4,500	-83	
			1.		4,417	4,500	-83	-49,000 = -49,000
								-34,000 = -34,000
			6.		6,750	6,750	0	
			1.		6,750	6,750	0	

: 4 (:)

								()
				가				()
			7.		1,500	1,500	0	
			1.		1,500	1,500	0	
			8.		650	650	0	
			1.		650	650	0	
			9.		867	867	0	
			1.		867	867	0	
			10.	()	9,277	9,277	0	
			1.		8,377	8,377	0	
			2.		900	900	0	
			11.	()	4,000	4,000	0	
			1.		4,000	4,000	0	
		2.			61,305	105,530	-44,225	
		1.			13,023	21,840	-8,817	
			1.		13,023	21,840	-8,817	-21,920 × 100 = -2,192,000
								-34,400 × 100 = -3,440,000
								-31,850 × 100 = -3,185,000
		2.			26,000	41,120	-15,120	
			1.		26,000	41,120	-15,120	1 -125,000 × 4 × 2 = -1,000,000
								2 -105,000 × 4 × 2 = -840,000
								3 -130,000 × 4 × 2 = -1,040,000
								4 -40,000 × 4 × 2 = -320,000
								5 -15,000 × 5 × 2 = -150,000
								6 -150,000 × 4 = -600,000
								1 -6,565 × 100 -1,313,000
								× 2 =
								2 -19,835 × 100 -3,967,000
								× 2 =
								3 -10,255 × 100 -2,051,000
								× 2 =
								4 -5,350 × 100 -1,070,000
								× 2 =
								5 -20,430 × 100 -2,043,000
								=

: 4 (:)

								()
				가				
							6	-7,260 × 100 = -726,000
		3.			15,011	33,650	-18,639	
			1.		15,011	33,650	-18,639	4 -36,370 × 100 = -3,637,000
								4 -299,750 × 4 = -1,199,000
								5 -32,030 × 100 = -3,203,000
								5 -280,000 × 5 = -1,400,000
								6 -60,000 × 120 × 1 = -7,200,000
								6 -500,000 × 4 × 1 = -2,000,000
		4.			7,271	8,920	-1,649	
			1.		7,271	8,920	-1,649	-30,000 × 5 = -150,000
								-7,000 × 100 = -700,000
								-199,750 × 4 = -799,000
		3.			9,700	9,700	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
		2.		()	7,200	7,200	0	
			1.		7,200	7,200	0	
		4.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
4.					392,404	430,453	-38,049	
	1.				332,227	378,838	-46,611	
		1.			230,658	285,328	-54,670	
			1.		29,625	35,400	-5,775	
				1.	29,625	35,400	-5,775	-11,550 × 50 × 10 = -5,775,000
		2.			13,077	12,636	441	
			1.		13,077	12,636	441	2,205 × 20 × 10 = 441,000
		3.			11,254	12,636	-1,382	

: 4 (:)

								()
				가				()
				1.	11,254	12,636	-1,382	-6,910 × 20 × 10 = -1,382,000
			4.		11,016	12,636	-1,620	
				1.	11,016	12,636	-1,620	-8,100 × 20 × 10 = -1,620,000
			5.		13,339	12,636	703	
				1.	13,339	12,636	703	3,515 × 20 × 10 = 703,000
			6.		14,715	28,320	-13,605	
				1.	8,829	17,700	-8,871	-17,742 × 50 × 10 = -8,871,000
				2.	5,886	10,620	-4,734	-9,468 × 50 × 10 = -4,734,000
			7.		8,019	26,676	-18,657	
				1.	8,019	12,636	-4,617	-23,085 × 20 × 10 = -4,617,000
				2.	0	14,040	-14,040	-30,000 × 39 × 12 = -14,040,000
			8.		5,382	17,316	-11,934	
				1.	3,726	12,636	-8,910	-44,550 × 20 × 10 = -8,910,000
				2.	1,656	4,680	-3,024	-15,120 × 20 × 10 = -3,024,000
			9.		18,006	17,316	690	
				1.	12,966	12,636	330	1,000 × 33 × 10 = 330,000
				2.	5,040	4,680	360	3,600 × 10 × 10 = 360,000
			10.		15,369	21,996	-6,627	
				1.	8,829	12,636	-3,807	-19,035 × 20 × 10 = -3,807,000
				2.	6,540	9,360	-2,820	-14,100 × 20 × 10 = -2,820,000
			11.		34,973	33,840	1,133	
				1.	23,723	23,040	683	6,830 × 10 × 10 = 683,000
				2.	11,250	10,800	450	4,500 × 10 × 10 = 450,000
			12.		43,883	49,920	-6,037	
				1.	26,483	30,720	-4,237	-8,474 × 50 × 10 = -4,237,000
				2.	17,400	19,200	-1,800	-3,600 × 50 × 10 = -1,800,000
			13.		12,000	4,000	8,000	
				1.	7,248	3,700	3,548	() 3,548,000 × 1 = 3,548,000

: 4 (:)

								()
				가				()
				2.	4,300	300	4,000	() 300,000 × 4 = 1,200,000
								() 2,800,000 × 1 = 2,800,000
				3.	452	0	452	() 452,000 × 1 = 452,000
				2.	101,569	93,510	8,059	
				1. ()	11,259	19,200	-7,941	
				1.	11,259	19,200	-7,941	() -110,850 × 2 × 10 = -2,217,000
								() -28,620 × 20 × 10 = -5,724,000
				2. ()	54,000	44,000	10,000	
				1.	1,500	1,200	300	() 10,000,000 × 3% = 300,000
				2.	46,892	40,800	6,092	() (+) (10,000,000 -300,000)= 9,700,000
								(+) -3,608,000 = -3,608,000
				3.	5,608	2,000	3,608	902,000 × 4 = 3,608,000
				3. ()	35,000	29,000	6,000	
				1.	900	720	180	() 6,000,000 × 3% = 180,000
				2.	34,100	28,280	5,820	() (+) (6,000,000 -180,000)= 5,820,000
				4.	1,310	1,310	0	
				1.	120	120	0	
				2.	1,090	1,090	0	
				3.	100	100	0	
				2.	15,866	13,191	2,675	
				1.	15,866	13,191	2,675	
				1.	10,241	10,241	0	
				1.	10,241	10,241	0	
				2.	2,950	2,950	0	
				1.	2,950	2,950	0	
				3.	2,675	0	2,675	
				1.	2,675	0	2,675	25,000 × 107 = 2,675,000
				3.	44,311	38,424	5,887	

: 4 (:)

									()	
				가						
		1. []			44,311	38,424	5,887			
		1.				43,642	37,924	5,718		
			1.				26,800	26,113	687	() 131,000 =

: 4 (:)

								()
				가				()
			1.		3,158	3,158	0	
		7.			119	119	0	
			1.		119	119	0	
	2.				5,730	5,730	0	
		1.			1,800	1,800	0	
			1.		300	300	0	
			1.		300	300	0	
		2.			1,500	1,500	0	
			1.		1,500	1,500	0	
	2.				3,930	3,930	0	
		1.			3,930	3,930	0	
			1.		3,930	3,930	0	
	3.				8,369	7,247	1,122	
		1.			500	500	0	
			1.		500	500	0	
			1.		500	500	0	
		2.			7,869	6,747	1,122	
			1.		7,869	6,747	1,122	
			1.		100	100	0	
			2.		7,426	6,280	1,146	$22,920 \times 5 \times 10$ = 1,146,000
			3.		343	367	-24	ESTsoft = -24,000 -24,000
	4.				37,090	37,090	0	
		1.			37,090	37,090	0	
			1.		26,590	26,590	0	
			1.		26,590	26,590	0	
		2.		()	10,500	10,500	0	
			1.		1,330	1,330	0	
			2.		9,170	9,170	0	

: 4 (:)

								()
				가				()
6.					280,433	273,262	7,171	
	1.				75,591	74,320	1,271	
		1.			57,455	54,367	3,088	
			1.		11,100	11,100	0	
				1.	7,416	7,416	0	
				2.	3,684	3,684	0	
			2.		40,975	37,887	3,088	
				1.	12,988	10,200	2,788	, 40,350 × 20 = 807,000
								= 49,525 × 40 1,981,000
				2.	1,357	1,357	0	
				3.	25,140	25,140	0	
				4.	360	360	0	
				5.	1,130	830	300	300,000 × 1 = 300,000
			3.		5,080	5,080	0	
				1.	3,393	3,393	0	
				2.	1,687	1,687	0	
			4.		300	300	0	
				1.	300	300	0	
		2.			18,136	19,953	-1,817	
			1.		18,136	19,953	-1,817	
				1.	5,152	6,969	-1,817	-86,400 × 5 = -432,000
								-61,000 = -61,000
								-456,000 × 4 = -1,824,000
								500,000 × 1 = 500,000
				2.	7,500	7,500	0	
				3.	1,020	1,020	0	
				4.	360	360	0	
				5.	4,104	4,104	0	

: 4 (:)

								()
				가				()
	2.				198,477	192,577	5,900	
	1.				198,477	192,577	5,900	
		1.			85,228	85,228	0	
			1.		54,700	54,700	0	
			2.		19,446	19,446	0	
			3.		11,082	11,082	0	
		2.			37,001	37,001	0	
			1.		10,500	10,500	0	
			2.		25,278	25,278	0	
			3.		1,223	1,223	0	
		3.			26,718	26,718	0	
			1.		26,718	26,718	0	
		4.			33,015	32,115	900	
			1.		32,815	31,915	900	450,000 × 2 = 900,000
			2.		200	200	0	
		5.			300	300	0	
			1.		300	300	0	
		6.			1,500	1,500	0	
			1.		1,500	1,500	0	
		7.			1,200	1,200	0	
			1.		1,200	1,200	0	
		8.			6,335	6,335	0	
			1.		5,951	5,951	0	
			2.		384	384	0	
		9.	()		2,180	2,180	0	
			1.		2,180	2,180	0	
		10.	() 5,000			0	5,000	
			1.		428	0	428 ()	428,000 × 1 = 428,000

: 4 (:)

								()
				가				()
				2.	4,572	0	4,572	() (211,000 × 16)+(194,000 × 4)+(140,000 × 3)= 4,572,000
	3.				6,365	6,365	0	
		1.			1,200	1,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
		2.			5,165	5,165	0	
			1.		1,665	1,665	0	
				1.	1,365	1,365	0	
				2.	300	300	0	
		2.			2,070	2,070	0	
			1.		2,070	2,070	0	
		3.		()	1,430	1,430	0	
			1.		1,370	1,370	0	
			2.		60	60	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					2,331,075	2,305,105	25,970	