

2018

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3		2,326,394		1,968,623		357,771		18.2
		72,000	72,000	3.0		0	4,000	0.1
		283,794	1,415,092	60.8	/	160,225	930,837	40.0
		0	5,100	0.2		90,797	565,335	24.3
		-158	798,992	34.3		27,639	339,830	14.6
		2,135	7,119	0.3		81,195	191,771	8.2
		0	28,091	1.2		4,915	294,510	12.6
						-7,000	111	0.0

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								()	
가									
1.				1,492,192	1,136,398	355,794			
1.				72,000	0	72,000			
	1.			72,000	0	72,000			
		1.		72,000	0	72,000			
			1.	72,000	0	72,000	가	: 72,000,000 × 1 =	72,000,000
2.				1,415,092	1,131,298	283,794			
1.				1,415,092	1,131,298	283,794			
	1.			1,415,092	1,131,298	283,794			
		1.		461,998	461,765	233	() : (380,588,000 × 1) -		2,440,000
							378,148,000 =		
							() : (81,410,000 × 1) -		-2,207,000
							83,617,000 =		
		2.		953,094	669,533	283,561	() : (37,140,930 × 1) - 28,492,000 =		8,649,000
							() : (50,000,000 × 1) - 30,000,000 =		20,000,000
							() : (22,201,000 × 1) - 14,850,000 =		7,351,000
							() : (23,202,000 × 1) - 22,201,000 =		1,001,000
							() : (9,311,000 × 1) - 4,309,000 =		5,002,000
							() : (104,914,000 × 1) - 47,441,000 =		57,473,000
							() : (3,510,000 × 1) - 1,620,000 =		1,890,000
							() : (640,000 × 1) - 480,000 =		160,000
							() : (1,040,000 × 1) - 640,000 =		400,000
							() : (1,560,000 × 1) - 1,040,000 =		520,000
							() : (14,223,000 × 1) - 10,667,000 =		3,556,000
							() : (21,335,000 × 1) - 14,223,000 =		7,112,000
							() : (12,000,000 × 1) - 4,000,000 =		8,000,000
							() : (10,623,000 × 1) - 6,915,000 =		3,708,000
							() : (39,373,000 × 1) - 30,186,000 =		9,187,000
							() : (240,913,000 × 1) - 200,351,000 =		40,562,000
							() : (30,725,770 × 1) - 15,379,000 =		15,347,000
							() : (45,109,110 × 1) - 30,726,000 =		14,384,000

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							()	
가								
							() ³ -5 : (37,320,000	18,420,000
							× 1) - 18,900,000 =	
							() ³ -5 : (54,575,000	17,255,000
							× 1) - 37,320,000 =	
							() : 4,734,000	
							(9,462,000 × 1) - 4,728,000 =	
							() : (7,700,000 × 1) -	1,100,000
							6,600,000 =	
							() : 838,000	
							(1,758,000 × 1) - 920,000 =	
							() : 63,000	
							(314,000 × 1) - 251,000 =	
							() : 441,000	
							(755,000 × 1) - 314,000 =	
							() : 6,658,000	
							(50,389,000 × 1) - 43,731,000 =	
							() : 1,300,000	1,300,000
							× 1 =	
							() : 8,000,000	8,000,000
							× 1 =	
							() : 1,200,000	1,200,000
							× 1 =	
							() : 400,000	400,000
							400,000 × 1 =	
							() : 3,900,000	3,900,000
							3,900,000 × 1 =	
							() : 500,000	500,000
							× 1 =	
							() : 9,000,000	9,000,000
							× 1 =	
							() : 1,250,000 × 1 =	1,250,000
							() : 4,200,000	4,200,000
							× 1 =	
3.				5,100	5,100	0		
	1.			5,100	5,100	0		
		1.		5,100	5,100	0		
			1.	5,100	5,100	0		
2.				806,111	804,134	1,977		
	1.			798,992	799,150	-158		
		1.		798,992	799,150	-158		
			1.	297,948	308,459	-10,511		
			1.	276,348	286,859	-10,511	() : -5,217,000 × 1 =	-5,217,000
							() : -5,294,000 × 1 =	-5,294,000
			2.	21,600	21,600	0		

							()	
가								
		2.		322,432	297,698	24,734		
		1.		322,432	297,698	24,734	()	: 20,000,000 × 1 = 20,000,000
							=	
							()	: 4,734,000 × 1 = 4,734,000
		3.		26,007	40,388	-14,381		
		1.		26,007	40,388	-14,381	1	: -4,783,000 × 1 = -4,783,000
							2	: -5,960,000 × 1 = -5,960,000
								: -3,638,000 × 1 = -3,638,000
		4.		4,240	4,240	0		
		1.		4,240	4,240	0		
		5.		148,365	148,365	0		
		1.		148,365	148,365	0		
	2.			7,119	4,984	2,135		
	1.			260	100	160		
		1.		260	100	160		
								: 160,000 × 1 = 160,000
	2.			120	100	20		
		1.		120	100	20		
								: 20,000 × 1 = 20,000
	3.			6,739	4,784	1,955		
		1.		2,620	800	1,820		
								: 1,820,000 × 1 = 1,820,000
		2.		4,119	3,984	135		
								(() : 135,000 × 1 = 135,000
							=	
	3.			28,091	28,091	0		
	1.			28,091	28,091	0		
		1.		28,091	28,091	0		
		1.		28,091	28,091	0		
		1.		28,091	28,091	0		

2018

	2,326,394	1,968,623	357,771		
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								()	
가									
1.					4,000	4,000	0		
	1.				4,000	4,000	0		
		1.			3,100	3,100	0		
			1.		3,100	3,100	0		
				1.	3,100	3,100	0		
		2.			900	900	0		
			1.		900	900	0		
				1.	900	900	0		
2.	/				930,837	770,612	160,225		
		1.			356,340	352,747	3,593		
			1.		356,340	352,747	3,593		
				1.	7,008	2,500	4,508		
				1.	1,300	500	800	800,000 × 1 =	800,000
				2.	5,708	2,000	3,708	() × 1 =	3,708,000 3,708,000
		2.			21,096	27,751	-6,655		
			1.		14,991	18,551	-3,560	-2,800,000 × 1 =	-2,800,000
								-450,000 × 1 =	-450,000
								-260,000 × 1 =	-260,000
								-50,000 × 1 =	-50,000
			2.		6,000	9,000	-3,000	가 -3,000,000 × 1 =	-3,000,000
			3.		0	0	0		
			4.		105	200	-95	-95,000 × 1 =	-95,000
		3.			2,115	1,611	504		
			1.		2,115	1,611	504	() 63,000 × 1 =	() 63,000
								() 441,000 × 1 =	() 441,000
		4.			297,606	292,370	5,236		
			1.		297,606	292,370	5,236	() 3,107,000 × 1 =	() 3,107,000
								-3,951,000 × 1 =	-3,951,000

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								()		
								()		
가										
								()	()	1,765,000
								1,765,000	x 1 =	
		2.			109,851	78,459	31,392			
			1.		50,389	43,731	6,658			
				1.	50,389	43,731	6,658	()	6,658,000	6,658,000
								x 1 =		
			2.		50,000	30,000	20,000			
				1.	50,000	30,000	20,000	()	20,000,000	20,000,000
								x 1 =		
			3.		9,462	4,728	4,734			
				1.	9,462	4,728	4,734	()	4,734,000	4,734,000
								x 1 =		
		3.			4,961	4,961	0			
			1.	()	4,961	4,961	0			
				1.	4,961	4,961	0			
		4.			99,685	34,279	65,406			
			1.		99,685	34,279	65,406			
				1.	99,685	34,279	65,406	()	33,767,000	33,767,000
								=		
								()	31,638,200	31,639,000
								=		
		4.			102,304	83,032	19,272			
			1.		59,300	50,300	9,000			
				1.	5,100	5,100	0			
				1.	5,100	5,100	0			
			2.		300	300	0			
				1.	300	300	0			
			3.		110	110	0			
				1.	110	110	0			
			4.		14,720	14,720	0			
				1.	8,000	8,000	0			
				2.	6,720	6,720	0			
			5.		2,010	2,010	0			
				1.	2,010	2,010	0			

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				가				()
		2.		43,004	32,732	10,272		
		1.		4,240	4,240	0		
			1.	4,240	4,240	0		
		2.	()	38,764	28,492	10,272		
			1.	38,764	28,492	10,272	() × 1 =	8,648,930 8,649,000
								1,623,000 × 1 = 1,623,000
3.				565,335	474,538	90,797		
		1.		504,249	395,267	108,982		
			1.	40,105	40,680	-575		
			1.	190	290	-100		
				190	290	-100	=	-100,000 × 1 -100,000
			2.	1,680	1,680	0		
			1.	1,680	1,680	0		
			3.	1,500	1,500	0		
			1.	1,500	1,500	0		
			4.	15,735	16,210	-475		
			1.	15,735	16,210	-475	× 1 = (,)	-475,000 -475,000
			5.	(2) 15,000	15,000	0		
				10,000	10,000	0		
				4,500	4,500	0		
				500	500	0		
			6.	() 6,000	6,000	0		
				4,800	4,800	0		
				1,200	1,200	0		
		2.		31,207	26,650	4,557		
			1.	5,007	4,650	357		
				5,007	4,650	357		250,000 × 1 = 250,000
								357,000 × 1 = 357,000

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				가				()
			1.	3,409	3,409	0		
		5.	()	7,700	6,600	1,100		
			1.	7,700	6,600	1,100	()	1,100,000 × 1 = 1,100,000
		6.	()	9,462	4,728	4,734		
			1.	9,462	4,728	4,734	()	4,734,000 × 1 = 4,734,000
		7.	()	1,758	920	838		
			1.	1,758	920	838	()	838,000 × 1 = 838,000
		8.	()	2,304	2,304	0		
			1.	2,304	2,304	0		
		9.	()	500	0	500		
			1.	500	0	500	()	500,000 × 1 = 500,000
		10.		(8,000)	0	8,000		
			1.	880	0	880	()	880,000 × 1 = 880,000
			2.	7,120	0	7,120	()	1,424,000 × 5 = 7,120,000
		8.		337,120	266,592	70,528		
		1.3		9,600	9,600	0		
			1.	9,600	9,600	0		
		2.	()	2,600	3,800	-1,200		
			1.	2,600	3,800	-1,200	가 =	-1,200,000 × 1 = -1,200,000
		3.		210	210	0		
			1.	210	210	0		
		4.	()	200	200	0		
			1.	200	200	0		
		5.	()	22,251	22,417	-166		
			1.	0	450	-450	=	-450,000 × 1 = -450,000
			2.	1,000	1,000	0		
			3.	1,134	850	284		284,000 × 1 = 284,000
			4.	17,117	17,117	0		

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					()		
가					()		
			5.	400	400	0	
			6.	2,600	2,600	0	
		6.	()	4,479	1,000	3,479	
			1.	4,479	1,000	3,479	, 3,479,000 × 1 = 3,479,000
		7.	()	1,500	1,500	0	
			1.	500	500	0	
			2.	1,000	1,000	0	
		8.	()	100	100	0	
			1.	100	100	0	
		9.	()	300	300	0	
			1.	300	300	0	
		10.	()	1,888	1,888	0	
			1.	1,888	1,888	0	
		11.	()	0	600	-600	
			1.	0	600	-600	-600,000 × 1 = -600,000
		12.	()	68,400	68,400	0	
			1.	4,600	4,600	0	
			2.	20,100	20,100	0	
			3.	42,092	42,092	0	
			4.	1,608	1,608	0	
		13.	()	79,965	79,965	0	
			1.	66,178	66,178	0	
			2.	13,787	13,787	0	
		14.		400	900	-500	
			1.	400	900	-500	-500,000 × 1 = -500,000
		15.		118,985	(53,370	65,615	
			1.	109,674	49,061	60,613	() 57,472,980 × 1 = 57,473,000
							() 1,890,000 × 1 = 1,890,000

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							()		
							()		
				가					
							()	250,000 × 5 =	1,250,000
			2.	9,311	4,309	5,002	() ⁴	5,001,290	5,002,000
							× 1 =		
		16.	()	2,900	2,900	0			
			1.	360	360	0			
			2.	2,540	2,540	0			
			3.	0	0	0			
		17.	()	9,000	9,000	0			
			1.	9,000	9,000	0			
		18.	()	4,400	4,400	0			
			1.	234	234	0			
			2.	1,300	1,300	0			
			3.	2,866	2,866	0			
		19.		6,042)	6,042	0			
			1.	6,042	6,042	0			
		20.		3,900()	0	3,900			
			1.	3,900	0	3,900	()	100,000	3,900,000
							× 39 =		
	2.			61,086	79,271	-18,185			
		1.		26,076	26,883	-807			
			1.	353	710	-357			
								-219,000 × 1 =	-219,000
								-113,000 × 1 =	-113,000
								() -25,000 × 1 =	-25,000
			2.	9,900	10,350	-450			
			1.	9,900	10,350	-450		-450,000 × 1 =	-450,000
		3.		6,300	6,300	0			
			1.	6,300	6,300	0			
		4.		2,673	2,673	0			
			1.	2,673	2,673	0			

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								()	
가									
			1.	510	510	0			
			2.	2,425	4,585	-2,160			
			1.	2,425	4,585	-2,160	-1,750,000 × 1 =	-1,750,000	
							-82,000 × 1 =	-82,000	
							-328,000 × 1	-328,000	
4.				339,830	312,191	27,639			
	1.			326,030	298,030	28,000			
		1.		275,030	267,030	8,000			
			1.	252,230	252,230	0			
			1.	222,120	222,120	0			
			2.	30,050	30,050	0			
			3.	60	60	0			
			2. ()	10,800	10,800	0			
			1.	10,800	10,800	0			
			3. ()	12,000	4,000	8,000			
			1.	7,200	3,000	4,200	() × 1 =	4,200,000	4,200,000
			2.	4,800	1,000	3,800	()	3,800,000 × 1 =	3,800,000
			2.	51,000	31,000	20,000			
			1. ()	0	0	0			
			1.	0	0	0			
			2.	0	0	0			
			2. ()	1,000	1,000	0			
			1.	1,000	1,000	0			
			3. ()	50,000	30,000	20,000			
			1.	1,500	1,500	0			
			2.	48,500	28,500	20,000	()	15,560,000 × 1 =	15,560,000
							() × 6 =	50 × 10,000	3,000,000
							() × 4 × 6 =	30,000 × 2	1,440,000

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				가				()
2.					12,950	13,311	-361	
1.					12,950	13,311	-361	
1.					9,000	9,000	0	
1.					9,000	9,000	0	
2.					904	1,000	-96	
1.					904	1,000	-96	-96,000 × 1 = -96,000
3.					455	720	-265	
1.					35	35	0	
2.					320	585	-265	-265,000 × 1 = -265,000
3.					100	100	0	
4.					450	450	0	
1.					450	450	0	
5.416			()		141	141	0	
1.					141	141	0	
6.					(2,000)	2,000	0	
1.					2,000	2,000	0	
3.					850	850	0	
1.					350	350	0	
1.			()		200	200	0	
1.					200	200	0	
2.					150	150	0	
1.					150	150	0	
2.[]					500	500	0	
1.[] 47					500	(500)	0	
1.					500	500	0	
5.					191,771	110,576	81,195	
1.					10,472	11,750	-1,278	
1.					10,472	11,750	-1,278	

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				가				()
			1.		1,488	2,050	-562	
			1.		1,288	1,850	-562	-500,000 × 1 = -500,000
								-255,000 × 1 = -255,000
								193,000 × 1 = 193,000
			2.		200	200	0	
			2.		2,600	2,600	0	
			1.		2,400	2,400	0	
			2.		200	200	0	
			3.		3,689	4,350	-661	
			1.		2,110	2,600	-490	-490,000 × 1 = -490,000
			2.		1,579	1,750	-171	-171,000 × 1 = -171,000
			3.		0	0	0	
			4.		1,200	1,200	0	
			1.		1,200	1,200	0	
			5.		350	350	0	
			1.		350	350	0	
			6.		1,145	1,200	-55	
			1.		1,145	1,200	-55	-55,000 × 1 = -55,000
		2.			10,935	12,695	-1,760	
		1.			0	200	-200	
		1.			0	200	-200	
		1.			0	200	-200	-200,000 × 1 = -200,000
		2.			7,855	9,415	-1,560	
		1.			0	1,560	-1,560	
		1.			0	1,560	-1,560	가 -1,400,000 × 1 = -1,400,000
								-160,000 × 1 = -160,000
		2.		()	6,055	6,055	0	
		1.			6,055	6,055	0	

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				가				()
			3.		(1,800	1,800	0	
			1.		0	0	0	
			2.		1,500	1,500	0	
			3.		300	300	0	
			3.		3,080	3,080	0	
			1.		3,080	3,080	0	
			1.		3,080	3,080	0	
		3.			36,450	35,150	1,300	
		1.			36,450	35,150	1,300	
		1.			7,000	7,000	0	
			1.		1,880	1,880	0	
			2.		4,720	4,720	0	
			3.		400	400	0	
		2.		()	11,400	11,400	0	
		1.			11,400	11,400	0	
		3.		()	11,000	11,000	0	
			1.		10,825	10,825	0	
			2.		175	175	0	
		4.		(750	750	0		
		1.			750	750	0	
		5.		()	5,000	5,000	0	
			1.		4,000	4,000	0	
			2.		1,000	1,000	0	
		6.		()	1,300	0	1,300	
		1.			1,300	0	1,300	() 1,300,000 × 1 = 1,300,000
		4.			18,129	20,746	-2,617	
		1.			583	3,200	-2,617	
		1.			583	3,200	-2,617	

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				가				()
			1.	200	1,200	-1,000		-400,000 × 1 = -400,000
								-600,000 × 1 = -600,000
			2.	383	2,000	-1,617		-1,617,000 × 1 = -1,617,000
		2.		17,546	17,546	0		
			1.	6,366	6,366	0		
			1.	6,366	6,366	0		
			2. (ICT) ()	180	180	0		
			1.	110	180	-70	() =	-70,000 × 1 = -70,000
			2.	70	0	70	() =	70,000 × 1 = 70,000
			3. ()	9,000	9,000	0		
			1.	9,000	9,000	0		
			4. ()	2,000	2,000	0		
			1.	2,000	2,000	0		
		5.		115,785	30,235	85,550		
			1.	115,785	30,235	85,550		
			1.	12,435	12,435	0		
			1.	12,435	12,435	0		
			2.	5,250	2,800	2,450		
			1.	5,250	2,800	2,450		2,450,000 × 1 = 2,450,000
			3. ()	15,000	15,000	0		
			1.	859	859	0		
			2.	14,141	14,141	0		
			4.가	72,000	0	72,000		
			1.	22,000	0	22,000		22,000,000 × 1 = 22,000,000
			2.	50,000	0	50,000		50,000,000 × 1 = 50,000,000
			5.	11,100	0	11,100		
			1.	11,100	0	11,100		111,000 × 100 = 11,100,000
		6.		294,510	289,595	4,915		

: 3 (:)

							()
			가				()
1.				96,651	94,751	1,900	
	1.			47,146	44,196	2,950	
		1.		1,150	700	450	
			1.	500	500	0	
			2.	650	200	450	450,000 × 1 = 450,000
		2.		10,362	10,362	0	
			1.	6,750	6,750	0	
			2.	3,612	3,612	0	
		3.		19,684	19,684	0	
			1.	3,684	3,684	0	
			2.	1,780	1,780	0	
			3.	200	200	0	
			4.	13,400	13,400	0	
			5.	520	520	0	
			6.	100	100	0	
		4.		15,950	13,450	2,500	
			1.	11,950	11,950	0	
			2.	4,000	1,500	2,500	2,500,000 × 1 = 2,500,000
	2.			970	0	970	
		1.		970	0	970	
			1.	970	0	970	970,000 × 1 = 970,000
	3.			48,535	50,555	-2,020	
		1.	()	14,349	14,349	0	
			1.	99	99	0	
			2.	12,000	12,000	0	
			3.	2,250	2,250	0	
		2.	()	11,220	11,220	0	
			1.	5,120	5,120	0	

: 3 (:)

				가				()
			2.	4,500	4,500	0		
			3.	1,600	1,600	0		
		3.	()	2,000	2,000	0		
			1.	1,200	1,200	0		
			2.	800	800	0		
		4.	()	600	600	0		
			1.	600	600	0		
		5.	()	17,866	19,688	-1,822		
			1.	15,866	17,688	-1,822	-82,000 × 1 =	-82,000
							-2,940,000 × 1 =	-2,940,000
							() × 6 × 4 = 50,000	1,200,000
			2.	2,000	2,000	0		
		6.	()	400	318	82		
			1.	400	318	82	82,000 × 1 =	82,000
		7.	()	900	900	0		
			1.	900	900	0		
		8.	()	1,200	1,480	-280		
			1.	520	800	-280	-280,000 × 1 =	-280,000
			2.	400	400	0		
			3.	160	160	0		
			4.	120	120	0		
	2.			193,729	190,714	3,015		
		1.		193,729	190,714	3,015		
			1.	71,910	73,910	-2,000		
			1.	350	350	0		
			2.	48,400	50,400	-2,000	-2,000,000 × 1 =	-2,000,000
			3.	12,000	12,000	0		
			4.	11,160	11,160	0		

: 3 (:)

				가				()
			2.		33,838	33,722	116	
			1.		33,838	33,722	116	1,116,000 × 1 = 1,116,000
								-1,000,000 × 1 = -1,000,000
			3.		48,822	43,682	5,140	
			1.		48,822	43,682	5,140	-756,000 × 1 = -756,000
								-104,000 = -104,000
								6,000,000 × 1 = 6,000,000
			4.		2,400	2,400	0	
			1.		2,400	2,400	0	
			5.		36,359	36,600	-241	
			1.		36,359	36,600	-241	-241,000 × 1 = -241,000
			6.		400	400	0	
			1.		400	400	0	
		3.			4,130	4,130	0	
		1.			1,200	1,200	0	
		1.			1,200	1,200	0	
		1.			1,200	1,200	0	
		2.			2,930	2,930	0	
		1.			200	200	0	
		1.			200	200	0	
		2.			1,450	1,450	0	
		1.			100	100	0	
		2.			1,000	1,000	0	
		3.			350	350	0	
		3.			(1,280)	1,280	0	
		1.			60	60	0	
		2.			1,220	1,220	0	
		7.			111	7,111	-7,000	

: 3 (:)

								()
				가				()
	1.				111	7,111	-7,000	
		1.			111	7,111	-7,000	
			1.		111	7,111	-7,000	
				1.	111	7,111	-7,000	() -7,000,000 × 1 = -7,000,000
					2,326,394	1,968,623	357,771	