

								( )
			가					
1.				8,061	8,061	0		
	1.			2,561	2,561	0		
		1.		2,561	2,561	0		
			1.	2,561	2,561	0		
				2,561	2,561	0		
	2.			5,500	5,500	0		
		1.		1,660	1,660	0		
			1. ( )	1,560	1,560	0		
				1,560	1,560	0		
			2. ( )	100	100	0		
				100	100	0		
		2.		3,840	3,840	0		
			1.	3,840	3,840	0		
				1,200	1,200	0		
			2.	2,640	2,640	0		
2.	/			658,952	602,767	56,185		
	1.			491,722	442,128	49,594		
		1.		491,722	442,128	49,594		
			1.	228,633	228,633	0		
				228,633	228,633	0		
		2.		418	4,816	-4,398		
			1.	418	4,816	-4,398	: -4,398,000 *1 =	-4,398,000
		3.		14,681	14,681	0		
			1.	11,009	11,009	0	: -44,000 *1 =	-44,000
							: 273,000 *1 =	273,000
							: -38,000 *1 =	-38,000
							: 81,000 *1 =	81,000
							: 198,000 *1 =	198,000

				가				( )
								: -330,000 *1 = -330,000
								: -140,000 *1 = -140,000
			2.	3,672	3,672	0		
		4.		17,475	4,975	12,500		
			1.	17,475	4,975	12,500	( _3 ) ( ) : 12,500,000 *1 =	12,500,000
		5.	( )	63,660	63,660	0		
			1.	60,960	60,960	0		
			2.	2,700	2,700	0		
		6.	( )	9,068	9,068	0		
			1.	9,068	9,068	0		
		7.	( )	559	559	0		
			1.	559	559	0		
		8.	( )	109,678	68,736	40,942		
			1.	109,678	68,736	40,942	( _3 ) : 22,680,000 *1 =	22,680,000
							( _3 ) : 4,830,000 *1 =	4,830,000
							( _3 ) : 1,680,000 *1 =	1,680,000
							( _3 ) : 306,000 *1 =	306,000
							( _3 ) : 276,000 *1 =	276,000
							( _3 ) : 600,000 *1 =	600,000
							( _3 ) : 600,000 *1 =	600,000
							( _3 )가 : 840,000 *1 =	840,000
							( _3 )4 : 6,300,000 *1 =	6,300,000
							( _3 ) : 430,000 *1 =	430,000
							( _3 ) 가 : 2,400,000 *1 =	2,400,000
		9.	( )	47,000	47,000	0		
			1.	47,000	47,000	0		
		10.	( )	550	0	550		
			1.	550	0	550	( _3 ) : 550,000 *1 =	550,000

									( )
					가				( )
2.					98,523	98,523	0		
	1.				98,523	98,523	0		
		1.	( )		17,600	17,600	0		
				1.	14,896	14,896	0		
				2.	1,569	1,569	0		
				3.	0	0	0		
				4.	1,135	1,135	0		
		2.	( )		73,862	73,862	0		
				1.	30,598	30,598	0		
				2.	13,365	13,365	0		
				3.	7,849	7,849	0		
				4.	3,850	3,850	0		
				5.	18,200	18,200	0		
		3.	( ) ( )		3,696	3,696	0		
				1.	3,696	3,696	0		
		4.	( )		3,365	3,365	0		
				1.	3,365	3,365	0		
3.					38,687	32,287	6,400		
	1.	[ ]			26,967	20,967	6,000		
		1.			2,716	2,716	0		
				1.	210	210	0		
				2.	2,506	2,506	0		
		2.			5,450	5,450	0		
				1.	110	110	0		
				2.	200	200	0		
				3.	600	600	0		
				4.	4,540	4,540	0		
		3.			300	300	0		

							( )
				가			
			1.	300	300	0	
		4.	19	(11,946)	8,646	3,300	
			1.	10,310	7,650	2,660	( _3 ) : 2,660,000 *1 = 2,660,000
			2.	1,636	996	640	( _3 )4 : 640,000 *1 = 640,000
		5.	[ ]	(1,030)	1,030	0	
			1.	1,030	1,030	0	
		6.	( )	2,825	2,825	0	
			1.	2,825	2,825	0	
		7.	( )	2,700	0	2,700	
			1.	1,600	0	1,600	( _3 ) : 400,000 *4 = 1,600,000
			2.	1,100	0	1,100	( _3 ) : 110,000 *10 = 1,100,000
		2.		11,720	11,320	400	
			1.	4,640	4,240	400	
			1.	4,640	4,240	400	: 50,000 *2 *4 = 400,000
			2.	880	880	0	
			1.	880	880	0	
			3.	4,500	4,500	0	
			1.	4,500	4,500	0	
			4.	1,700	1,700	0	
			1.	1,700	1,700	0	
		4.		30,020	29,829	191	
			1.	8,800	8,800	0	
			1.	8,800	8,800	0	
			1.	8,800	8,800	0	
			2.	21,220	21,029	191	
			1.	2,838	2,838	0	
			1.	2,838	2,838	0	
			2.	18,000	18,000	0	

								( )	
가									
			1.		18,000	18,000	0		
		3.		( )	382	191	191		
			1.		382	191	191	( _3 )	: 191,000 *1 = 191,000
3.					110,639	124,629	-13,990		
	1.				44,346	40,276	4,070		
		1.			19,065	16,700	2,365		
			1.		1,400	1,400	0		
				1.	1,400	1,400	0		
			2.		960	960	0		
				1.	960	960	0		
			3.		780	780	0		
				1.	780	780	0		
			4.		1,100	1,100	0		
				1.	1,100	1,100	0		
			5.		8,120	8,120	0		
				1.	7,320	7,320	0		
				2.	800	800	0		
			6.	가	640	640	0		
				1.	640	640	0		
			7.	( )	6,065	3,700	2,365		
				1.	3,100	3,100	0		
				2.	2,965	600	2,365	( _3 )	: 2,365,000 *1 = 2,365,000
			2.		500	500	0		
				1.	500	500	0		
				1.	500	500	0		
			3.		800	800	0		
				1.	800	800	0		
				1.	800	800	0		

							( )
			가				
4.				5,400	5,400	0	
	1.			5,400	5,400	0	
		1.		3,000	3,000	0	
		2.		2,400	2,400	0	
5.				10,000	10,000	0	
	1.			4,900	4,900	0	
		1.		1,000	1,000	0	
		2.		400	400	0	
		3.		2,000	2,000	0	
		4.		1,500	1,500	0	
	2.		( )	3,000	3,000	0	
		1.		3,000	3,000	0	
	3.		( )	1,000	1,000	0	
		1.		1,000	1,000	0	
	4.		( )	1,100	1,100	0	
		1.		1,100	1,100	0	
6.				2,520	2,520	0	
	1.			2,520	2,520	0	
		1.		2,520	2,520	0	
7.				1,556	1,556	0	
	1.		( )	1,556	1,556	0	
		1.		1,556	1,556	0	
8.				1,705	0	1,705	
	1.			1,705	0	1,705	
		1.		1,705	0	1,705	( _3 ) : 1,705,000 *1 =
9.				2,800	2,800	0	
	1.	가		2,800	2,800	0	
		1.		2,800	2,800	0	

							( )
			가				
2.				66,293	84,353	-18,060	
	1.			17,040	17,040	0	
		1.		2,700	2,700	0	
			1.	2,700	2,700	0	
		2.		560	560	0	
			1.	560	560	0	
		3.		1,600	1,600	0	
			1.	1,600	1,600	0	
		4.		5,000	5,000	0	
			1.	5,000	5,000	0	
		5.		2,820	2,820	0	
			1.	2,820	2,820	0	
		6.		4,360	4,360	0	
			1.	4,360	4,360	0	
	2.			22,773	40,833	-18,060	
		1.		2,910	16,110	-13,200	
			1.	2,910	2,910	0	
			2.	0	13,200	-13,200	( ) : -200,000 *66 = -13,200,000
		2.		3,455	3,455	0	
			1.	215	215	0	
			2.	3,240	3,240	0	
		3.		16,408	21,268	-4,860	
			1.	600	300	300	<sup>3</sup> ( ) : 300,000 60,000 *5 *1 =
			2.	15,808	20,968	-5,160	<sup>1</sup> ( ) : -20,000 -1,200,000 *60 =
							<sup>3</sup> ( ) : -60,000 -3,960,000 *66 =
	3.			2,000	2,000	0	
		1.		2,000	2,000	0	
			1.	2,000	2,000	0	

				가				( )
		4.			24,480	24,480	0	
			1.		10,400	10,400	0	
				1.	10,400	10,400	0	
			2.		6,240	6,240	0	
				1.	800	800	0	
				2.	1,000	1,000	0	
				3.	4,440	4,440	0	
			3.	( )	6,840	6,840	0	
				1.	6,540	6,540	0	
				2.	300	300	0	
			4.		1,000	) 1,000	0	
				1.	1,000	1,000	0	
4.					109,830	78,881	30,949	
		1.			85,166	72,381	12,785	
			1.		85,166	72,381	12,785	
			1.		6,880	6,880	0	
				1.	6,880	6,880	0	
			2.	( )	14,586	2,301	12,285	
				1.	14,586	2,301	12,285	( = _3 ) : 30,000 *409.5 12,285,000
			3.	( )	12,600	12,600	0	
				1.	12,600	12,600	0	
			4.	( )	50,000	50,000	0	
				1.	48,520	48,520	0	
				2.	480	480	0	
				3.	600	600	0	
				4.	400	400	0	
			5.	( 1,100	600	500		
				1.	1,100	600	500	( = _3 ) : 100,000 *5 = 500,000

							( )
			가				
2.				14,080	6,400	7,680	
	1.			14,080	6,400	7,680	
		1.		4,500	4,500	0	
			1.	4,500	4,500	0	
		2.		1,900	1,900	0	
			1.	1,900	1,900	0	
		3.	( )	7,680	0	7,680	
			1.	7,680	0	7,680	( _3 ) : 12,200 *192 *3 = 7,028,000
							( _3 ) : (3,400 *192 *1 )-1,000 = 652,000
3.				10,484	0	10,484	
	1.			10,484	0	10,484	
		1.		10,484	0	10,484	
			1.	10,484	0	10,484	( _3 ) : 1,310,500 *8 = 10,484,000
4.				100	100	0	
	1.			100	100	0	
		1.	( )	100	100	0	
			1.	100	100	0	
5.				236,776	205,776	31,000	
	1.			18,618	13,618	5,000	
		1.		18,618	13,618	5,000	
			1.	300	300	0	
			1.	300	300	0	
		2.		3,933	3,933	0	
			1.	2,400	2,400	0	
			2.	1,398	1,398	0	
			3.	135	135	0	
		3.		1,080	1,080	0	
			1.	720	720	0	

							( )	
				가				
			2.	360	360	0		
		4.		900	900	0		
			1.	900	900	0		
		5.		3,005	3,005	0		
			1.	3,005	3,005	0		
		6.		1,180	1,180	0		
			1.	680	680	0		
			2.	500	500	0		
		7.		950	950	0		
			1.	200	200	0		
			2.	750	750	0		
		8.		2,270	2,270	0		
			1.	1,200	1,200	0		
			2.	1,070	1,070	0		
		9.	( )	5,000	0	5,000		
			1.	2,000	0	2,000	( <sub>-3</sub> ) 500,000 *4 *1 =	: 2,000,000
			2.	3,000	0	3,000	( <sub>-3</sub> ) *1 =	2 : 1,000,000 *3 3,000,000
		2.		9,509	9,509	0		
		1.		8,741	8,741	0		
			1.	860	860	0		
			1.	860	860	0		
			2.	( )	6,720	6,720	0	
			1.	6,720	6,720	0		
			3.	( )	561	561	0	
			1.	510	510	0		
			2.	51	51	0		
			4.	( )	600	600	0	
			1.	600	600	0		

							( )
			가				
	2.			170	170	0	
		1.		170	170	0	
			1.	170	170	0	
	3.			598	598	0	
		1.		598	598	0	
			1.	598	598	0	
	3.			58,994	58,994	0	
		1.		58,994	58,994	0	
			1.	26,000	26,000	0	
			1.	1,600	1,600	0	
			2.	600	600	0	
			3.	1,800	1,800	0	
			4.	17,300	17,300	0	
			5.	4,700	4,700	0	
		2.		2,000	2,000	0	
			1.	1,900	1,900	0	
			2.	100	100	0	
		3.		200	200	0	
			1.	200	200	0	
		4.	( )	900	900	0	
			1.	900	900	0	
		5.	Actual Activity in English( )	640	640	0	
			1.	640	640	0	
		6.	( )	1,600	1,600	0	
			1.	1,600	1,600	0	
		7.	( )	500	500	0	
			1.	500	500	0	
		8.		600	600	0	

				가				( )
			1.	600	600	0		
		9.		560	560	0		
			1.	200	200	0		
			2.	360	360	0		
		10.		3,600	3,600	0		
			1.	800	800	0		
			2.	2,800	2,800	0		
		11.		22,394	22,394	0		
			1.	1,800	1,800	0		
			2.	4,930	4,930	0		
			3.	7,200	7,200	0		
			4.	1,464	1,464	0		
			5.	7,000	7,000	0		
	4.			19,820	19,820	0		
		1.		1,800	1,800	0		
			1.	1,800	1,800	0		
			1.	800	800	0		
			2.	1,000	1,000	0		
		2.		18,020	18,020	0		
			1.	18,020	18,020	0		
			1.	12,020	12,020	0		
			2.	6,000	6,000	0		
	5.			129,835	103,835	26,000		
		1.		129,835	103,835	26,000		
			1.	11,500	8,500	3,000		
			1.	11,500	8,500	3,000	: 500,000 *6 *1 =	3,000,000
		2.	( )	49,940	49,940	0		
			1.	49,940	49,940	0		

				가				( )
			3.	( ) 800	800	0		
			1.		800	800	0	
			4.	( ) 44,595	44,595	0		
			1.		44,595	44,595	0	
			5.	( 10,000	0	10,000		
			1.	500	0	500	( _3 ) : 10,000 *50 =	500,000
			2.	1,800	0	1,800	( _3 ) : 300,000 *6 =	1,800,000
			3.	2,500	0	2,500	( _3 ) ( ) : 50,000 *5 *10 =	2,500,000
			4.	3,200	0	3,200	( _3 ) : 400,000 *8 =	3,200,000
			5.	2,000	0	2,000	( _3 ) : 500,000 *4 =	2,000,000
			6.	( ) ( ) 13,000	0	13,000		
			1.	5,793	0	5,793	( _3 ) : 5,792,600 *1 =	5,793,000
			2.	7,207	0	7,207	( _3 ) : 720,700 *10 =	7,207,000
6.				195,237	173,567	21,670		
	1.			67,110	55,592	11,518		
		1.		34,033	30,033	4,000		
			1.	6,805	6,805	0		
			1.	3,805	3,805	0		
			2.	3,000	3,000	0		
			2.	27,228	23,228	4,000		
			1.	13,888	9,888	4,000	: 200,000 *5 *2 =	2,000,000
							: 100,000 *4 *5 =	2,000,000
			2.	200	200	0		
			3.	10,120	10,120	0		
			4.	2,720	2,720	0		
			5.	300	300	0		
			2.	33,077	25,559	7,518		
			1.	33,077	25,559	7,518		

								( )	
가									
				1.	33,077	25,559	7,518	( _3 )	: 5,520,000 *1 = 5,520,000
								( _3 )	: 560,000 *1 = 560,000
								( _3 )4	: 752,000 *1 = 752,000
								( _3 )	: 36,000 *1 = 36,000
								( _3 )	: 50,000 *1 = 50,000
								=	
								( _3 ) 가	: 600,000 *1 = 600,000
				2.	125,627	115,475	10,152		
				1.	125,627	115,475	10,152		
				1.	56,400	55,048	1,352		
				1.	36,432	35,080	1,352		: 1,352,000 *1 = 1,352,000
				2.	10,008	10,008	0		
				3.	9,960	9,960	0		
				2.	13,748	13,748	0		
				1.	13,748	13,748	0		
				3.	30,019	21,219	8,800		
				1.	28,819	20,019	8,800		: 100,000 *5 *4 = 2,000,000
									: 920,000 *1 *5 = 4,600,000
									: 300,000 *4 = 1,200,000
									: 1,000,000 *1 *1 = 1,000,000
				2.	1,200	1,200	0		
				4.	21,500	21,500	0		
				1.	19,500	19,500	0		
				2.	2,000	2,000	0		
				5.	3,960	3,960	0		
				1.	3,960	3,960	0		
				3.	2,500	2,500	0		
				1.	1,500	1,500	0		
				1.	1,500	1,500	0		

								( )	
가									
				1.	300	300	0		
				2.	1,200	1,200	0		
		2.			1,000	1,000	0		
			1.		1,000	1,000	0		
				1.	800	800	0		
				2.	200	200	0		
7.					0	1,477	-1,477		
	1.				0	1,477	-1,477		
		1.			0	1,477	-1,477		
			1.		0	1,477	-1,477		
				1.	0	1,477	-1,477	: - 1,477,000 *1 =	-1,477,000
					1,319,495	1,195,158	124,337		