

2018

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815,559,000

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821,656,000

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815,559,000

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5	815,559	821,656			-6,097		-0.7		
	0	30,000	3.6		-840	11,691	1.4		
	-299	548,032	67.1	/	-4,581	313,260	38.4		
	0	100	0.0		-2,305	182,777	22.4		
	-5,662	216,838	26.5		-39	59,219	7.2		
	-136	2,158	0.2		-5,615	98,880	12.1		
	0	18,431	2.2		7,283	149,732	18.3		
					0	0	0.0		

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									()	
				가						
1.					578,132	578,431	-299			
1.					30,000	30,000	0			
	1.				30,000	30,000	0			
		1.			30,000	30,000	0			
			1.		30,000	30,000	0			
				1.	30,000	30,000	0			
2.					548,032	548,331	-299			
	1.				548,032	548,331	-299			
		1.			548,032	548,331	-299			
			1.		243,672	243,672	0			
				2.	304,360	304,659	-299	$\begin{aligned} & : (3,520,000 \times 1) = 40,000 \\ & - 3,480,000 = \\ & : (2,000,000 \times 1) = -400,000 \\ &) - 2,400,000 = \\ & () : \\ & (4,385,000 \times 1) - 4,322,000 = 63,000 \\ & : (4,383,000 \times 1) - 4,385,000 = -2,000 \end{aligned}$		
3.					100	100	0			
	1.				100	100	0			
		1.			100	100	0			
			1.		100	100	0			
2.					218,996	224,794	-5,798			
	1.				216,838	222,500	-5,662			
		1.			216,838	222,500	-5,662			
			1.		112,166	119,828	-7,662			
				1.	105,806	113,429	-7,623	$: -249 \times 178 \times 172 = -7,623,000$		
				2.	6,360	6,399	-39	$: -430 \times 91 = -39,000$		
				2.	20,280	18,280	2,000			
				1.	20,280	18,280	2,000	$: 2,000,000 \times 1 = 2,000,000$		
				3.	64,554	64,554	0			
				1.	64,554	64,554	0			
				4.	3,190	3,190	0			

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								()	
				가					
			1.		3,190	3,190	0		
			5.		16,648	16,648	0		
			1.		16,648	16,648	0		
	2.				2,158	2,294	-136		
		1.			1,377	1,377	0		
			1.		1,377	1,377	0		
			1.		1,377	1,377	0		
		2.			781	917	-136		
			1.		504	533	-29		
			1.		504	533	-29	: -29,000 × 1 =	-29,000
			2.		277	384	-107		
			1.		277	384	-107	가 : -42,000 × 1 =	-42,000
								: -65,000 × 1 =	-65,000
	3.				18,431	18,431	0		
		1.			18,431	18,431	0		
			1.		18,431	18,431	0		
			1.		18,431	18,431	0		
			1.		18,431	18,431	0		
					815,559	821,656	-6,097		

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				가				()
1.					11,691	12,531	-840	
1.					6,931	6,931	0	
	1.				6,931	6,931	0	
		1.			6,031	6,031	0	
			1. () 2018		6,031	6,031	0	
			1.		6,031	6,031	0	
		2.			900	900	0	
			1.		900	900	0	
2.					4,760	5,600	-840	
	1.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			0	0	0	
			1.		0	0	0	
	2.				3,760	4,600	-840	
		1.			3,460	4,300	-840	
			1.		1,400	1,800	-400	-400,000 × 1 = -400,000
			2.		560	1,000	-440	-40,000 × 11 = -440,000
			3.		1,500	1,500	0	
		2.			300	300	0	
			1.		300	300	0	
2.	/				313,260	317,841	-4,581	
1.					129,772	128,450	1,322	
	1.				129,772	128,450	1,322	
		1.			10,983	10,983	0	
			1.		5,163	5,163	0	
			2.		5,000	5,000	0	
			3.		20	20	0	
			4.		800	800	0	

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								()
				가				()
			2.		106,446	104,846	1,600	
			1.		106,446	104,846	1,600	1,600,000 × 1 = 1,600,000
			3.		0	100	-100	
			1.		0	100	-100	-100,000 × 1 = -100,000
			4.		0	200	-200	
			1.		0	200	-200	-200,000 × 1 = -200,000
			5.		1,600	1,600	0	
			1.		1,600	1,600	0	
			6.		6,360	6,399	-39	
			1.		6,360	6,399	-39	-430 × 91 = -39,000
			7.		4,383	4,322	61	
			1.		4,213	4,152	61	() 63,000 × 1 = 63,000
								-2,000 × 1 = -2,000
			2.		170	170	0	
		2.			11,872	12,152	-280	
		1. []			6,800	6,800	0	
		1.			1,559	1,559	0	
		1.			1,559	1,559	0	
		2.			2,741	2,741	0	
		1.			686	686	0	
		2.			2,055	2,055	0	
		3. [] ()			2,500	2,500	0	
		1.			2,500	2,500	0	
		2.			5,072	5,352	-280	
		1.			4,522	4,802	-280	
		1.			4,522	4,802	-280	-17,500 × 4 × 4 = -280,000
		2.			550	550	0	
		1.			550	550	0	

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								()			
				가							
3.					129,896	135,519	-5,623				
	1.				91,787	99,410	-7,623				
		1.()				91,787	99,410	-7,623			
			1.				91,787	99,410	-7,623	-249 × 178 × 172 = -7,623,000	
	2.				20,280	18,280	2,000				
		1.()				20,280	18,280	2,000			
			1.				20,280	18,280	2,000	× 1 = 2,000,000 2,000,000	
	3.				11,960	11,960	0				
		1.()				11,960	11,960	0			
			1.				11,960	11,960	0		
	4.				5,869	5,869	0				
		1.()				5,869	5,869	0			
			1.				5,869	5,869	0		
	4.					41,720	41,720	0			
		1.				4,000	4,000	0			
			1.()				4,000	4,000	0		
				1.				600	600	0	
				2.				2,050	2,050	0	
3.							1,350	1,350	0		
2.					37,720	37,720	0				
		1.				3,190	3,190	0			
			1.				3,190	3,190	0		
		2.				16,648	16,648	0			
			1.				16,648	16,648	0		
		3.()				17,882	17,882	0			
			1.				17,882	17,882	0		
		4.				0	0	0			
			1.				0	0	0		

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								()
				가				
3.					182,777	185,082	-2,305	
1.					56,740	58,190	-1,450	
1.					11,320	12,080	-760	
1.					0	500	-500	
	1.				0	500	-500	() -10,000 × 5 × 10 = -500,000
2.					2,700	3,000	-300	
	1.				2,700	2,700	0	
	2.				0	300	-300	-3,000 × 100 = -300,000
3.()					1,000	1,000	0	
	1.				1,000	1,000	0	
4.()					3,520	3,480	40	
	1.				2,320	2,120	200	20,000 × 2 × 5 = 200,000
	2.				1,200	1,360	-160	-160,000 × 1 = -160,000
5.()					2,300	2,300	0	
	1.				2,120	2,120	0	
	2.				180	180	0	
6.() (1,800	1,800	0	
	1.				1,200	1,200	0	
	2.				600	600	0	
2.					600	600	0	
1.					300	300	0	
	1.				300	300	0	
2.					300	300	0	
	1.				300	300	0	
3.					500	500	0	
1.					500	500	0	
	1.				500	500	0	
4.					6,300	6,300	0	

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								()
				가				()
			1.		1,229	1,229	0	
			1.		1,229	1,229	0	
			2.		71	71	0	
			1.		71	71	0	
			3.()		5,000	5,000	0	
			1.		700	700	0	
			2.		4,100	4,100	0	
			3.		200	200	0	
			5.		7,313	7,313	0	
			1.		3,675	3,675	0	
			1.		669	669	0	
			2.		3,006	3,006	0	
			2.		3,638	3,638	0	
			1.		3,638	3,638	0	
			6.		5,720	5,720	0	
			1.		3,300	3,300	0	
			1.		300	300	0	
			2.		3,000	3,000	0	
			2.()	(1,920	1,920	0	
			1.		1,920	1,920	0	
			3.()		500	500	0	
			1.		500	500	0	
			7.		2,957	2,957	0	
			1.		1,190	1,190	0	
			1.		1,190	1,190	0	
			2.		1,767	1,767	0	
			1.		1,767	1,767	0	
			8.		510	1,200	-690	

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								()
				가				()
			1.		510	1,200	-690	
			1.		510	1,200	-690	-345,000 × 2 = -690,000
		9.			21,520	21,520	0	
			1.		2,220	2,220	0	
			1.		420	420	0	
			2.		1,800	1,800	0	
			2.		400	400	0	
			1.		400	400	0	
			3.()		3,500	3,500	0	
			1.		3,500	3,500	0	
			4.()		2,400	2,400	0	
			1.		1,920	1,920	0	
			2.		480	480	0	
			5.()		13,000	13,000	0	
			1.		13,000	13,000	0	
		2.			108,037	108,892	-855	
			1.[]		36,095	36,950	-855	
			1.		0	350	-350	
			1.		0	350	-350	() -25,000 × 4 = -100,000
								() -25,000 × 10 = -250,000
			2.		4,095	4,600	-505	
			1.		4,095	4,600	-505	-11,000 × 5 = -55,000
								-10,000 × 10 = -100,000
								-7,000 × 10 × 5 = -350,000
			3.		2,000	2,000	0	
			1.		2,000	2,000	0	
			4.[]()2018		30,000	30,000	0	
			1.		2,713	2,713	0	

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								()
				가				()
				2.	27,287	27,287	0	
		2.			66,589	66,589	0	
			1.	(가)	4,231	4,231	0	
				1.	4,231	4,231	0	
			2.		62,358	62,358	0	
				1.	62,358	62,358	0	
			3.		0	0	0	
				1.	0	0	0	
		3.			1,123	1,123	0	
			1.		1,123	1,123	0	
				1.	1,123	1,123	0	
		4.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
		5.			4,230	4,230	0	
			1.		620	620	0	
				1.	170	170	0	
				2.	450	450	0	
			2.()		2,610	2,610	0	
				1.	2,610	2,610	0	
			3.()		1,000	1,000	0	
				1.	1,000	1,000	0	
	3.				18,000	18,000	0	
		1.			18,000	18,000	0	
			1.()		18,000	18,000	0	
				1.	6,700	6,700	0	
				2.	10,500	10,500	0	
				3.	800	800	0	

: 5 (:)

								()
				가				()
4.					59,219	59,258	-39	
1.					18,280	18,280	0	
	1.				18,280	18,280	0	
		1.			0	0	0	
			1.		0	0	0	
			2.		0	0	0	
		2. ()			10,000	10,000	0	
			1.		500	500	0	
			2.		3,400	3,400	0	
			3.		6,100	6,100	0	
		3. ()			8,280	8,280	0	
			1.		8,280	8,280	0	
2.					9,139	9,139	0	
	1.				9,139	9,139	0	
		1.			1,851	1,851	0	
			1.		1,851	1,851	0	
		2.			7,147	7,147	0	
			1.		7,147	7,147	0	
		3. () 416			141	141	0	
			1.		141	141	0	
3.					31,800	31,839	-39	
	1. []				31,700	31,739	-39	
		1. ()			24,000	24,039	-39	
			1.		2,424	2,424	0	
			2.		615	615	0	
			3.		9,530	9,530	0	
			4.		431	470	-39	가 -7,000 × 1 = -7,000
								-32,510 × 1 = -32,000

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								()
				가				()
				5.	11,000	11,000	0	
			2. [] ()		7,700	7,700	0	
			1.		1,200	1,200	0	
			2.		6,500	6,500	0	
		2.			100	100	0	
			1. ()		100	100	0	
			1.		100	100	0	
5.					98,880	104,495	-5,615	
	1.				11,289	13,129	-1,840	
		1.			11,289	13,129	-1,840	
			1.		3,000	3,000	0	
			1.		3,000	3,000	0	
			2. 가		459	709	-250	
			1.		459	709	-250	-5,000 × 50 = -250,000
			3.		5,710	7,300	-1,590	
			1.		110	550	-440	-11,000 × 40 = -440,000
			2.		525	525	0	
			3.		5,075	6,225	-1,150	-50,000 × 5 = -250,000
								-25,000 × 24 = -600,000
								-300,000 × 1 = -300,000
			4.		2,120	2,120	0	
			1.		2,120	2,120	0	
	2.				16,280	16,280	0	
		1.			9,980	9,980	0	
			1.		900	900	0	
			1.		900	900	0	
			2.		0	0	0	
			1.		0	0	0	

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								()
				가				()
		3.			4,180	4,180	0	
			1.		4,180	4,180	0	
			4.		2,900	2,900	0	
			1.		2,900	2,900	0	
			5.		0	0	0	
			1.		0	0	0	
			6. ()		2,000	2,000	0	
			1.		1,700	1,700	0	
			2.		300	300	0	
		2.			3,700	3,700	0	
			1.		560	560	0	
			1.		560	560	0	
			2.		0	0	0	
			2. ()		1,340	1,340	0	
			1.		1,340	1,340	0	
			3. ()		1,800	1,800	0	
			1.		1,800	1,800	0	
		3.			2,600	2,600	0	
			1.		200	200	0	
			1.		200	200	0	
			2.		200	200	0	
			1.		200	200	0	
			3.		2,200	2,200	0	
			1.		300	300	0	
			2.		1,900	1,900	0	
		3.			23,316	23,316	0	
		1.			23,316	23,316	0	
		1. ()			10,000	10,000	0	

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								()
				가				()
				1.	2,200	2,200	0	
				2.	5,800	5,800	0	
				3.	1,000	1,000	0	
				4.	1,000	1,000	0	
				2.()	10,000	10,000	0	
				1.	9,610	9,610	0	
				2.	390	390	0	
				3.()	3,316	3,316	0	
				1.	3,316	3,316	0	
				4.	14,620	17,820	-3,200	
				1.	1,320	1,320	0	
				1.	1,320	1,320	0	
				1.	620	620	0	
				2.	700	700	0	
				2.	13,300	16,500	-3,200	
				1.	13,300	16,500	-3,200	
				1.	1,860	1,860	0	
				2.	5,295	8,495	-3,200	-80,000 × 10 = -800,000
								-240,000 × 10 = -2,400,000
				3.	6,145	6,145	0	
				5.	33,375	33,950	-575	
				1.	33,375	33,950	-575	
				1.	0	0	0	
				1.	0	0	0	
				2.FC	0	380	-380	
				1.	0	380	-380	FC () -380,000 × 1 = -380,000
				3.	520	520	0	
				1.	520	520	0	

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								()
				가				()
			4. PC		19,950	19,950	0	
			1.		19,950	19,950	0	
			5.		7,905	8,100	-195	
			1.		7,905	8,100	-195	-6,500 × 30 = -195,000
			6.		0	0	0	
			1.		0	0	0	
			7.		5,000	5,000	0	
			1.		3,000	3,000	0	
			2.		2,000	2,000	0	
6.					149,732	142,449	7,283	
	1.				40,367	36,652	3,715	
		1.			40,367	36,652	3,715	
			1.		31,487	28,211	3,276	
			1.		6,426	6,426	0	
			2.		110	110	0	
			3.		18,339	18,339	0	
			4.		1,312	1,536	-224	-8,000 × 14 × 2 = -224,000
			5.		5,300	1,800	3,500	700,000 × 5 = 3,500,000
			2.		6,500	6,061	439	
			1.		3,500	3,061	439	39,000 × 1 = 39,000
								, 200,000 × 2 = 400,000
			2.		3,000	3,000	0	
			3.		780	780	0	
			1.		780	780	0	
			4.		1,600	1,600	0	
			1.		1,600	1,600	0	
	2.				105,965	101,797	4,168	
		1.			105,965	101,797	4,168	

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								()
				가				()
			1.		37,375	41,060	-3,685	
			1.		27,000	30,000	-3,000	-250,000 × 12 = -3,000,000
			2.		3,100	3,100	0	
			3.		7,275	7,960	-685	-7,100 × 12 = -85,000
								-50,000 × 12 = -600,000
			2.		1,390	520	870	
			1.		1,390	520	870	1,000 × 145 × 6 = 870,000
			3.		16,026	16,026	0	
			1.		16,026	16,026	0	
			4.		31,207	27,924	3,283	
			1.		0	400	-400	-100,000 × 4 = -400,000
			2.		31,207	27,524	3,683	3,683,000 × 1 = 3,683,000
			5.		2,426	2,426	0	
			1.		2,426	2,426	0	
			6.		3,300	3,300	0	
			1.		3,300	3,300	0	
			7.		4,505	1,005	3,500	
			1.		4,505	1,005	3,500	3,500,000 × 1 = 3,500,000
			8.		9,736	9,536	200	
			1.		9,034	8,834	200	33,330 × 6 = 200,000
			2.		200	200	0	
			3.		502	502	0	
			3.		3,400	4,000	-600	
			1.		800	800	0	
			1.		800	800	0	
			1.		200	200	0	
			2.		600	600	0	
			2.		2,600	3,200	-600	

: 5 (:)

								()
				가				()
			1.		600	1,000	-400	
			1.		0	0	0	
			2.		600	1,000	-400	-100,000 × 4 = -400,000
			2.		0	200	-200	
			1.		0	200	-200	-20,000 × 2 × 5 = -200,000
			3.()		2,000	2,000	0	
			1.		2,000	2,000	0	
			2.		0	0	0	
			3.		0	0	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					815,559	821,656	-6,097	