

2018

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(2018.12.24)

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2018-12-24

629,172,000

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602,909,000

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629,172,000

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3	629,172	602,909			26,263		4.4		
		0	5,000	0.7		-740	4,655	0.7	
		24,071	482,528	76.6	/	11,235	266,996	42.4	
		-919	15,947	2.5		2,973	50,349	8.0	
		3,111	120,764	19.1		-2,698	93,921	14.9	
		0	1,020	0.1		1,985	82,905	13.1	
		0	3,913	0.6		13,508	127,346	20.2	
						0	3,000	0.4	

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									()	
				가						
1.					503,475	480,323	23,152			
1.					5,000	5,000	0			
	1.				5,000	5,000	0			
		1.			5,000	5,000	0			
			1.		5,000	5,000	0			
				1.	5,000	5,000	0			
2.					482,528	458,457	24,071			
	1.				482,528	458,457	24,071			
		1.			482,528	458,457	24,071			
			1.		204,233	204,233	0			
				2.	278,295	254,224	24,071	() : (11,600,000 × 1,640,000 1) - 9,960,000 =		
								() : (25,000,000 × 1 5,000,000) - 20,000,000 =		
								: (62,943,000 × 1) - 8,543,000 54,400,000 =		
								: (5,105,000 × 1) - 698,000 4,407,000 =		
								() : (439,000 189,000 × 1) - 250,000 =		
								() : (564,740 125,000 × 1) - 439,000 =		
								() : (627,000 63,000 × 1) - 564,000 =		
								() : (690,000 63,000 × 1) - 627,000 =		
								() : 6,000,000 × 1 = 6,000,000		
								() : 600,000 × 1 = 600,000		
								: 250,000 250,000 × 1 =		
								() : 900,000 900,000 × 1 =		
3.					15,947	16,866	-919			
	1.				15,947	16,866	-919			
		1.			15,947	16,866	-919			
			1.		15,947	16,866	-919	: (3,600 × 15 × 167.59 -1,048,000) - 10,098,000 =		
								: (3,600 × 10 × 191.58 129,000) - 6,768,000 =		
2.					121,784	118,673	3,111			
	1.				120,764	117,653	3,111			

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								()	
				가					
1.					120,764	117,653	3,111		
	1.				74,884	78,405	-3,521		
		1.			73,944	76,523	-2,579	: (2,600 × 47 × 183.29) - 28,686,000 =	-6,287,000
								: (2,400 × 11 × 180) - 3,960,000 =	792,000
								: (3,600 × 17 × 179.74) - 11,445,000 =	-444,000
								: (3,300 × 58 × 187.001) - 32,432,000 =	3,360,000
		2.			940	1,882	-942	: (430 × 2,186) - 1,882,000 =	-942,000
	2.				40,888	34,848	6,040		
		1.			40,888	34,848	6,040	() : (1,200 × 20 × 100) - 3,000,000 =	-600,000
								() : 11,600,000 × 1 -9,960,000 =	1,640,000
								() : 25,000,000 × 1 -20,000,000 =	5,000,000
		3.			4,992	4,400	592		
			1.		4,992	4,400	592	: ((110,000 × 3 × 12) + (110,000 × 1 × 9.38)) - 4,400,000 =	592,000
2.					1,020	1,020	0		
	1.				200	200	0		
		1.			200	200	0		
			1.		200	200	0		
	2.				820	820	0		
		1.			600	600	0		
			1.		600	600	0		
		2.			220	220	0		
			1.		220	220	0		
3.					3,913	3,913	0		
	1.				3,913	3,913	0		
		1.			3,913	3,913	0		
			1.		3,913	3,913	0		
				1.	3,913	3,913	0		
					629,172	602,909	26,263		

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								()
				가				
1.					4,655	5,395	-740	
	1.				4,655	5,395	-740	
		1.			4,455	5,195	-740	
			1.		2,025	2,100	-75	
				1.	525	600	-75	(525,000 × 1) -75,000
				2.	1,500	1,500	0) - 600,000=
			2.		2,430	3,095	-665	
				1.	880	1,100	-220	(880,000 × 1) -220,000
				2.	1,550	1,995	-445	(820,000 × 1) -440,000
								- 1,260,000=
								(730,000 × 1) -5,000
								- 735,000=
		2.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
2.	/				266,996	255,761	11,235	
	1.				108,503	111,605	-3,102	
		1.			108,503	111,605	-3,102	
			1.	()	500	500	0	
				1.	500	500	0	(200,000 × 1) -
								500,000=
								300,000 × 1 =
			2.		84,766	87,796	-3,030	
				1.	84,766	87,796	-3,030	(7,966,063 × 10) -
								83,389,000=
								(5,105,000 × 1) -
								4,407,000=
			3.		10,230	9,800	430	
				1.	7,780	6,500	1,280	(70,000 × 1) - 300,000=
								-230,000
								(107,600 × 10) -
								1,000,000=
								76,000
								(528,300 × 10) -
								3,758,000=
								1,525,000
								가
								(26,400 × 1) - 25,000=
								2,000
								(0) - 40,000=
								-40,000

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								()
				가				
								(12,700 × 10) -53,000
								- 180,000=
								(1,100,000 × 1) 400,000
								- 700,000=
								(0) - 400,000= -400,000
			2.		2,450	3,300	-850	가 (245,000 × 10) - 3,300,000= -850,000
		4.		()	940	1,882	-942	
			1.		940	1,882	-942	(939,980 × 1 =) - 1,882,000= -942,000
		5.			1,090	650	440	
			1.		400	400	0	
			2.		690	250	440	() 439,000 189,000
								- 250,000 =
								() 564,000 125,000
								-439,000
								() 627,000 63,000
								- 564,000 =
								() (690,000 63,000
) - 627,000 =
		6.			2,669	2,669	0	
			1.		1,669	1,669	0	
			2.		700	700	0	
			3.		300	300	0	
		7.		()	8,308	8,308	0	
			1.		8,308	8,308	0	
	2.				6,699	7,831	-1,132	
		1. []			3,750	4,911	-1,161	
			1.		2,036	3,097	-1,061	
				1.	71	200	-129	(71,000) - 200,000= -129,000
				2.	872	1,404	-532	(0) - 250,000= -250,000
								(300,000 × 1) -270,000
								- 570,000=
								(188,000 × 1) - 200,000= -12,000
				3.	1,093	1,093	0	
				4.	0	400	-400	(0) - 400,000= -400,000
		2.			214	214	0	

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								()
				가				()
				1.	214	214	0	
				3.	0	100	-100	
				1.	0	100	-100	0 -100,000= -100,000
				4. []	1,500	1,500	0	
				1.	1,400	1,400	0	
				2.	100	100	0	
				2.	2,949	2,920	29	
				1.	550	550	0	
				1.	550	550	0	
				2.	450	450	0	
				1.	450	450	0	
				3.	1,949	1,920	29	
				1.	1,949	1,920	29	(12,340 × 3 × 4) - 120,000= 29,000
				3.	104,983	89,800	15,183	
				1.	62,943	54,400	8,543	
				1.	62,943	54,400	8,543	
				1.	62,943	54,400	8,543	(62,943,000 × 1) - 54,400,000= 8,543,000
				2.	38,488	31,848	6,640	
				1.	25,000	20,000	5,000	
				1.	25,000	20,000	5,000	() (25,000,000 × 1) - 20,000,000 = 5,000,000
				2.	11,600	9,960	1,640	
				1.	11,600	9,960	1,640	() (11,600,000 × 1) - 9,960,000 = 1,640,000
				3.	1,888	1,888	0	
				1.	1,888	1,888	0	
				3.	3,552	3,552	0	
				1.	3,552	3,552	0	
				1.	3,552	3,552	0	
				4.	46,811	46,525	286	

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								()
				가				()
		1.			46,811	46,525	286	
			1.		1,200	1,500	-300	
				1.	1,200	1,500	-300	(80,000 × 15 × 1) - 1,500,000=- -300,000
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.		13,992	13,392	600	
				1.	8,292	7,692	600	() 300,000 × 2 × 1 600,000
				2.	4,500	4,500	0	
				3.	1,200	1,200	0	
			4.		27,000	27,000	0	
				1.	25,320	25,320	0	
				2.	1,680	1,680	0	
			5.		3,619	3,633	-14	
				1.	3,619	3,633	-14	(3,619,000) - 3,633,000=- -14,000
3.					50,349	47,376	2,973	
		1.			39,523	35,680	3,843	
			1.		9,115	9,950	-835	
				1.	915	1,350	-435	
					0	0	0	
				2.	915	1,350	-435	() (60,000 × 4) - 300,000=- -60,000
								() (25,000 × 27) - 875,000=- -200,000
								() (0) - 175,000=- -175,000
			2.		1,600	1,600	0	
				1.	1,440	1,440	0	
				2.	160	160	0	
			3.		600	1,000	-400	
				1.	600	1,000	-400	(10,000 × 60) - 1,000,000=- -400,000
			4.	()	6,000	6,000	0	

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								()
				가				()
				1.	4,550	4,550	0	
				2.	1,350	1,350	0	
				3.	100	100	0	
			2.		171	171	0	
			1.		171	171	0	
				1.	171	171	0	
			3.		3,418	4,180	-762	
			1.		3,380	4,150	-770	
				1.	2,330	2,550	-220	(30,220 × 30) - 1,050,000= -143,000
								(14,230 × 100) - 1,500,000= -77,000
				2.	1,050	1,600	-550	(1,050,000) - 1,600,000= -550,000
			2.		38	30	8	
				1.	38	30	8	가 (38,000 × 1) - 30,000= 8,000
			4.		1,581	1,987	-406	
			1.		1,181	1,587	-406	
				1.	1,181	1,587	-406	(34,000 × 1) - 250,000= -216,000
								(98,300 × 10) - 1,000,000= -17,000
								(164,000) - 337,000= -173,000
			2.		400	400	0	
				1.	400	400	0	
			5.		10,330	4,330	6,000	
			1.		2,930	2,930	0	
				1.	2,000	2,000	0	
				2.	930	930	0	
			2.		1,400	1,400	0	
				1.	1,400	1,400	0	
			3.		6,000	0	6,000	
				1.	116	0	116	() 116,000 × 1 = 116,000

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								()
				가				()
				2.	5,324	0	5,324	() 5,324,000 × 1 = 5,324,000
				3.	560	0	560	() 560,000 × 1 = 560,000
		6.			14,908	15,062	-154	
			1.		2,324	2,540	-216	
				1.	2,281	2,240	41	(143,000× 1) - 150,000=- 7,000
								(25,000 × 10) - 161,000= 89,000
								(37,000 × 2) - 100,000= -26,000
								(192,500 × 2) - 400,000= -15,000
				2.	43	300	-257	(43,000 × 1) - 300,000=- 257,000
			2.		3,299	3,152	147	
				1.	100	100	0	
				2.	3,005	2,352	653	(54,600 × 5) - 150,000= 123,000
								(1,266,000 × 2) - 2,002,000= 530,000
				3.	194	200	-6	(19,400 × 10) - 200,000= -6,000
				4.	0	500	-500	(0) - 500,000= -500,000
			3.		1,323	2,000	-677	
				1.	1,323	2,000	-677	(66,150 × 20) - 2,000,000= -677,000
			4.		5,762	5,170	592	
				1.	5,762	5,170	592	(58,640 × 50) - 2,820,000= 112,000
								(70,750 × 40) - 2,350,000= 480,000
			5.	()	2,200	2,200	0	
				1.	110	110	0	
				2.	110	110	0	
				3.	660	660	0	
				4.	1,320	1,320	0	
		2.			10,826	11,696	-870	
			1.		8,580	8,900	-320	
				1.	1,500	1,500	0	

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								()
				가				()
			1.		1,500	1,500	0	
			2.		1,570	1,600	-30	
			1.		1,470	1,500	-30	(47,000 × 10) - 500,000=- -30,000
								(0) - 500,000=- -500,000
								(1,000,000 × 1) - 500,000= 500,000
			2.		100	100	0	
			3.		90	300	-210	
			1.		90	300	-210	(90,000 × 1) - 300,000=- -210,000
			4.		20	100	-80	
			1.		20	100	-80	(20,000 × 1) - 100,000=- -80,000
			5.		5,400	5,400	0	
			1.		3,120	3,120	0	
			2.		2,280	2,280	0	
		2.			2,246	2,796	-550	
		1.			970	1,520	-550	
			1.		970	1,520	-550	(50,000 × 11) - 1,000,000= 0 -100,000 = -100,000
		2.			1,026	1,026	0	
			1.		86	86	0	
			2.		940	940	0	
		3.			250	250	0	
			1.		250	250	0	
		3.			0	0	0	
		1.			0	0	0	
			1.		0	0	0	
4.					93,921	96,619	-2,698	
	1.				89,690	92,129	-2,439	
		1.			28,968	38,225	-9,257	

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								()
				가				()
			1.	()	8,080	18,249	-10,169	
			1.		3,200	12,704	-9,504	(32,000 × 100) - 12,704,000=- -9,504,000
			2.		4,880	5,545	-665	() (175,000) - 840,000=- -665,000
			2.	()	2,400	3,000	-600	
			1.		2,400	3,000	-600	() (1,200 × 100 × 20) - 3,000,000=- -600,000
			3.	()	11,600	9,960	1,640	
			1.		10,240	8,640	1,600	() (32,000 × 320) - 8,640,000 = 1,600,000
			2.		1,360	1,320	40	() (68,000 × 10 × 2) - 1,320,000 = 40,000
			4.		5,000	5,000	0	
			1.		3,840	3,840	0	
			2.		1,160	1,160	0	
			5.	()	0	128	-128	
			1.		0	128	-128	(0) - 128,000=- -128,000
			6.		1,888	1,888	0	
			1.		1,888	1,888	0	
			2.		25,900	20,000	5,900	
			1.		25,000	20,000	5,000	
			1.		12,257	9,535	2,722	() (8,847,000) - 7,205,000 = 1,642,000
								() (60,000 × 10) - 540,000 = 60,000
								() 가 (1,000,000 × 1) - 500,000 = 500,000
								() 130,000 × 4 = 520,000
			2.		9,216	7,616	1,600	() (32,000 × 288) - 7,616,000 = 1,600,000
			3.		2,099	1,984	115	() (110,900 × 10) - 994,000 = 115,000
			4.		643	80	563	() 4 (643,000) - 80,000 = 563,000
			5.		785	785	0	
			2.	()	900	0	900	
			1.		900	0	900	() 500,000 × 1 = 500,000
								() 400,000 × 1 = 400,000

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									()				
				가									
	3.				34,822	33,904	918						
		1.				10,658	9,990	668					
			1.				8,610	8,760	-150	(30,000 × 143) - 3,960,000= 330,000			
							(20,000 × 18 × 12) - 4,800,000= -480,000						
				2.				2,048	1,230	818	(20,000 × 48) - 1,230,000= -270,000		
								7,500 × 5 × 29 = 1,088,000					
				2.				24,164	23,914	250			
					1.				22,263	22,263	0		
						250	0	250	250,000 × 1 = 250,000				
						1,651	1,651	0					
			2.				4,231	4,490	-259				
				1.				4,231	4,490	-259			
					1.				4,231	4,490	-259		
						1.				234	450	-216	(105,000) - 200,000= -95,000
							(0) - 100,000= -100,000						
							(129,000) - 150,000= -21,000						
	2.					3,997	4,040	-43	(3,997,000) - 4,000,000= -3,000				
						(0) - 40,000= -40,000							
	5.				82,905	80,920	1,985						
		1.				9,626	9,945	-319					
			1.				9,626	9,945	-319				
				1.				2,710	2,770	-60			
					1.				2,710	2,770	-60	(160,000 × 1) - 220,000= -60,000	
2.							1,320	1,220	100				
				1.				1,320	1,220	100	(40,000 × 13) - 420,000= 100,000		
3.							1,316	2,800	-1,484				
				1.				1,316	2,800	-1,484	(716,000) - 2,200,000= -1,484,000		
4.				480	480	0							

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								()
				가				()
			1.		480	480	0	
		5.			1,200	75	1,125	
			1.		1,200	75	1,125	(100,000 × 12) - 1,125,000
		6.			2,600	2,600	0	75,000=
			1.		2,600	2,600	0	
2.					1,941	1,941	0	
	1.				141	141	0	
		1.416			141	141	0	
			1.		141	141	0	
	2.				1,800	1,800	0	
		1.		()	1,800	1,800	0	
			1.		1,800	1,800	0	
3.					17,000	17,000	0	
	1.				17,000	17,000	0	
		1.		()	17,000	17,000	0	
			1.		1,088	1,450	-362	(776,000 × 1) - 26,000
) - 750,000=
								(112,000 × 1) - -388,000
								500,000=
		2.			14,722	14,360	362	(867,500 × 6) - 3,000,000= 2,205,000
								(1,134,000) - 14,000
								1,120,000=
								(245,000 × 6) - -1,530,000
								3,000,000=
								(47,000 × 1) - -3,000
								50,000=
								(61,900 × 1) - -22,000
								84,000=
								(246,960 × 1) - -3,000
								250,000=
								(1,490,000 × 1) - 490,000
								1,000,000=
								(800,000 × 1) - 240,000
								560,000=
								(0) - 196,000= -196,000
								(0) - 84,000= -84,000
								(1,242,000 × 1) - 1,250,000= -8,000

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								()
				가				()
								(475,000 × 1) - 1,216,000=- -741,000
			3.		1,190	1,190	0	
	4.				13,375	15,721	-2,346	
		1.			13,375	15,721	-2,346	
			1.		5,215	7,561	-2,346	
				1.	3,898	5,261	-1,363	(0) - 1,000,000=- -1,000,000
								(115,700 × 10) - 1,500,000=- -343,000
								() (150,000 × 1) - 165,000=- -15,000
								(14,300 × 1) - 20,000=- -5,000
			2.		1,317	2,300	-983	(904,610 × 1) - 1,800,000=- -895,000
								(411,190 × 1) - 500,000=- -88,000
		2.			8,000	8,000	0	
			1.		988	988	0	
			2.		3,402	3,402	0	
			3.		750	750	0	
			4.		2,860	2,860	0	
		3.	가 SW		160	160	0	
			1.		160	160	0	
	5.				40,963	36,313	4,650	
		1.			40,963	36,313	4,650	
			1.		2,913	2,913	0	
				1.	2,913	2,913	0	
		2.			2,400	2,400	0	
			1.		2,400	2,400	0	
		3.	()	30,000	30,000	0		
			1.		745	745	0	
			2.		17,842	17,842	0	
			3.		11,413	11,413	0	

: 3 (:)

				가				()
			4.		5,650	1,000	4,650	
			1.		5,650	1,000	4,650	TV (941,666 × 6) - 1,000,000= 4,650,000
6.					127,346	113,838	13,508	
	1.				43,026	42,098	928	
		1.			27,564	26,714	850	
			1.		8,850	8,850	0	
			1.		1,250	1,250	0	
			2.		4,600	4,600	0	
			3.		3,000	3,000	0	
			2.		18,714	17,864	850	
			1.		5,490	5,490	0	
			2.		74	74	0	
			3.		10,800	10,800	0	
			4.		2,350	1,500	850	(300,000 × 3) - 500,000= 400,000
								450,000 × 1 = 450,000
		2.			15,462	15,384	78	
			1.		3,209	3,758	-549	
			1.		1,062	1,556	-494	(176,000 × 2) - 400,000= -48,000
								(70,000 × 1) - 100,000= -30,000
								(100,000 × 1) - 200,000= -100,000
								(26,000 × 10) - 444,000= -184,000
								(14,900 × 10) - 100,000= 49,000
								(8,100 × 10) - 262,000= -181,000
			2.		645	1,000	-355	(64,500 × 10) - 1,000,000= -355,000
			3.		1,502	1,202	300	(1,150,000 × 1) - 850,000= 300,000
			2.		5,572	4,945	627	
			1.		5,572	4,945	627	((1,815,000 × 2) - 3,000,000= 630,000
								(9,200 × 1 × 4) - 40,000= -3,000

: 3 (:)

								()
				가				()
			3.		6,481	6,481	0	
			1.		5,100	5,100	0	
			2.		100	100	0	
			3.		1,281	1,281	0	
			4.	()	200	200	0	
			1.		200	200	0	
		2.			82,975	70,340	12,635	
		1.			82,975	70,340	12,635	
			1.		20,423	20,223	200	
			1.		13,200	13,200	0	
			2.		1,700	1,500	200	(170,000 × 10) - 200,000
			3.		5,523	5,523	0	
			2.		19,545	19,545	0	
			1.		975	975	0	
			2.		18,570	18,570	0	
			3.		130	130	0	
			1.		130	130	0	
			4.		33,295	20,860	12,435	
			1.		23,996	19,160	4,836	(40,000 × 10 × 10) - 3,000,000= 1,000,000
								(2,845,040 × 1) 1,286,000
								- 1,560,000=
								(550,000 × 1) - -450,000
								1,000,000=
								3,000,000 × 1 = 3,000,000
			2.		1,200	1,200	0	
			3.		8,099	500	7,599	가 506,600 × 15 = 7,599,000
			5.	()	4,700	4,700	0	
			1.		4,700	4,700	0	
			6.		4,882	4,882	0	
			1.		4,600	4,600	0	

: 3 (:)

								()
				가				()
				2.	282	282	0	
	3.				1,345	1,400	-55	
		1.			700	700	0	
			1.		700	700	0	
				1.	700	700	0	
		2.			645	700	-55	
			1.		645	700	-55	
				1.	285	300	-15	(28,500 -15,000
				2.	360	400	-40	(360,000 -40,000
								$\times 10 \times 1) - 300,000=$ $\times 1) - 400,000=$
7.					3,000	3,000	0	
	1.				3,000	3,000	0	
		1.			3,000	3,000	0	
			1.		3,000	3,000	0	
				1.	3,000	3,000	0	
					629,172	602,909	26,263	