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				가					
1.					8,220	8,220	0		
	1.				4,920	4,920	0		
		1.			4,920	4,920	0		
			1.[]		4,920	4,920	0		
				1.	600	600	0		
				2.	4,320	4,320	0		
	2.				3,300	3,300	0		
		1.			2,500	2,500	0		
			1.[]		2,500	2,500	0		
				1.	2,500	2,500	0		
		2.			800	800	0		
			1.[]		800	800	0		
				1.	800	800	0		
2.	/				356,928	285,264	71,664		
	1.				262,064	249,700	12,364		
		1.			262,064	249,700	12,364		
			1.[]		13,364	1,000	12,364		
				1.	12,364	0	12,364	(_ 1) [] 가 : 5,190,000 5,190,000 *1 =	5,190,000
								(_ 1) [] : 3,960,000 *1 =	3,960,000
								(_ 1) [] : 1,760,000 *1 =	1,760,000
								(_ 1) [] : 470,000 *1 =	470,000
								(_ 1) [] : 434,000 *1 =	434,000
								(_ 1) [] : 550,000 *1 =	550,000
				2.	1,000	1,000	0		
			2.[]		35,519	35,519	0		
				1.	8,001	8,001	0		
				2.	27,518	27,518	0		
			3.[]		200,121	200,121	0		

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				가					
				1.	200,121	200,121	0		
			4.[]		100	100	0		
				1.	100	100	0		
			5.[]		12,960	12,960	0		
				1.	12,960	12,960	0		
		2.			43,114	31,014	12,100		
			1.[]		26,034	12,534	13,500		
				1.[][]()	1,300	0	1,300		
				1.	390	0	390	(-1) [] : 390,000 *1 =	390,000
				2.	910	0	910	(-1) [] : 70,000 *13 =	910,000
			2.[]		10,200	0	10,200		
				1.	10,200	0	10,200	(-1) [] : 10,200,000 *1 =	10,200,000
			3.[]		9,950	7,950	2,000		
				1.	2,000	0	2,000	(-1) [] 2,000,000 *1 =	: 2,000,000
				2.	1,650	1,650	0		
				3.	5,700	5,700	0		
				4.	600	600	0		
			4.[]		100	100	0		
				1.	100	100	0		
			5.[]		4,484	4,484	0		
				1.	4,484	4,484	0		
		2.			17,080	18,480	-1,400		
			1.[]		10,090	11,490	-1,400		
				1.	10,090	11,490	-1,400	() =	: -1,400,000 *1 -1,400,000
			2.[]		6,240	6,240	0		
				1.	6,240	6,240	0		
			3.[]		750	750	0		
				1.	750	750	0		

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3.					51,750	4,550	47,200		
	1.				47,200	0	47,200		
		1.[]			47,200	0	47,200		
			1.		1,400	0	1,400	(- 1) [] : 1,400,000 140,000 * 10 =	
			2.		10,160	0	10,160	(- 1) [] 가 : 400,000 20,000 * 20 가 =	
								(- 1) [] : 100,000 * 13 * 2 =	2,600,000
								(- 1) [] : 25,000 * 6 * 10 =	1,500,000
								(- 1) [] : 10,000 * 10 * 10 =	1,000,000
								(- 1) [] : 6,000 * 10 * 10 =	600,000
								(- 1) [] 가 : 30,000 * 20 * 2 =	1,200,000
								(- 1) [] : 50,000 * 3 * 8 =	1,200,000
								(- 1) [] : 105,000 * 5 * 3 =	1,575,000
								[] : 85,000 * 1 =	85,000
			3.		750	0	750	(- 1) [] : 50,000 * 15 =	750,000
			4.		11,000	0	11,000	[] : 8,000,000 * 1 =	8,000,000
								(- 1) [] : 3,000,000 * 1 =	3,000,000
			5.		800	0	800	(- 1) [] : 10,000 * 80 =	800,000
			6.		7,800	0	7,800	[] : 860,000 * 1 =	860,000
								(- 1) [] : 105,000 * 4 * 2 =	840,000
								[] : -945,000 * 1 =	-945,000
								(- 1) [] : 105,000 * 9 =	945,000
								(- 1) [] : 50,000 * 4 * 20 =	4,000,000
								(- 1) [] : 105,000 * 10 =	1,050,000
								(- 1) [] 가 : 70,000 * 3 * 5 =	1,050,000
			7.		14,490	0	14,490	[] : -8,000,000 * 1 =	-8,000,000
								(- 1) [] : 22,000,000 * 1 =	22,000,000
								(- 1) [] : 70,000 * 7 =	490,000
			8.		800	0	800	(- 1) [] : 200,000 * 4 * 1 =	800,000

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		2.			4,550	4,550	0		
			1.[]		4,550	4,550	0		
				1.	65	65	0		
				2.	4,485	4,485	0		
3.					129,874	87,114	42,760		
	1.				73,965	49,415	24,550		
		1.			40,476	15,976	24,500		
			1.[] ()		24,500	0	24,500		
				1.	3,100	0	3,100	[] : -400,000 *1 =	-400,000
								(_ 1) [] : 19,000	1,900,000
								*25 *4 =	
								(_ 1) [] : 6,000 *20	2,400,000
								*20 =	
								[] : -800,000 *1 =	-800,000
				2.	400	0	400	[] : -600,000 *1 =	-600,000
								(_ 1) [] : 25,000 *20	1,000,000
								*2 =	
				3.	21,000	0	21,000	[] : 1,800,000 *1 =	1,800,000
								(_ 1) [] : 32,000 *10	19,200,000
								*30 *2 =	
			2.[] ()		336	336	0		
				1.	336	336	0		
			3.[]		3,000	3,000	0		
				1.	3,000	3,000	0		
			4.[]		12,640	12,640	0		
				1.	12,640	12,640	0		
		2.			3,200	3,200	0		
			1.[]		800	800	0		
				1.	800	800	0		
			2.[]		2,400	2,400	0		
				1.	2,400	2,400	0		
		3.			3,300	4,600	-1,300		

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				가					
			1.[]		3,300	3,300	0		
			1.		3,000	3,000	0		
			2.		300	300	0		
			2.[]		0	1,300	-1,300		
			1.		0	1,300	-1,300	가 : -1,300,000 *1 =	-1,300,000
		4.			1,200	1,200	0		
			1.[]		1,200	1,200	0		
			1.		1,200	1,200	0		
		5.			2,750	2,750	0		
			1.[]		2,750	2,750	0		
			1.		2,250	2,250	0		
			2.		500	500	0		
		6.			23,039	21,689	1,350		
			1.[] ()		1,350	0	1,350		
			1.		1,350	0	1,350	(- 1) : 900,000 300,000 *3 =	
								(- 1) : 450,000 150,000 *3 =	
			2.[]		21,689	21,689	0		
			1.		11,650	11,650	0		
			2.		300	300	0		
			3.		300	300	0		
			4.		500	500	0		
			5.		1,771	1,771	0		
			6.		2,048	2,048	0		
			7.		4,620	4,620	0		
			8.		500	500	0		
		2.			55,909	37,699	18,210		
			1.		13,390	8,980	4,410		
			1.[]		4,480	0	4,480		

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								()
				가				
			1.	4,480	0	4,480	(- 1) [] : 4,480,000 *1 =	4,480,000
			2. []	6,300	6,300	0		
			1.	6,300	6,300	0		
			3. []	2,610	2,680	-70		
			1.	2,610	2,680	-70	: -70,000 *1 =	-70,000
		2.		42,009	28,209	13,800		
			1. []	2,509	2,509	0		
			1.	2,509	2,509	0		
			2. []	13,800	0	13,800		
			1.	13,800	0	13,800	(- 1) [] : 2,200,000 *2 =	4,400,000
							(- 1) [] () : 12,000 *71 =	852,000
							(- 1) [] : 10,000 *75 =	750,000
							(- 1) [] : 5,000 *75 =	375,000
							(- 1) [] () : 250,000 *3 =	750,000
							(- 1) [] : 893,333 *3 =	2,680,000
							(- 1) [] : 1,331,000 *3 =	3,993,000
			3. []	25,700	25,700	0		
			1.	25,700	25,700	0		
		3.		510	510	0		
			1. []	510	510	0		
			1.	510	510	0		
4.				251,215	173,950	77,265		
		1.		16,630	16,630	0		
			1.	16,630	16,630	0		
			1. []	800	800	0		
			1.	800	800	0		
			2. []	15,830	15,830	0		
			1.	15,830	15,830	0		

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2.					234,585	157,320	77,265		
1.					192,320	157,320	35,000		
1.[] ()					18,000	0	18,000		
1.					4,220	0	4,220	[] *1 =	: -500,000 -500,000
								(- 1) [] 2,360,000 *2 =	: 4,720,000
2.					500	0	500	[] =	: 500,000 *1 500,000
3.					9,360	0	9,360	(- 1) [] *30 *6 *2 =	: 26,000 9,360,000
4.					540	0	540	(- 1) [] =	: 540,000 *1 540,000
5.					1,980	0	1,980	(- 1) [] 165,000 *12 =	: 1,980,000
6.					1,400	0	1,400	(- 1) [] *1 =	: 1,400,000 1,400,000
2.[] ()					17,000	0	17,000		
1.					17,000	0	17,000	(- 1) [] 17,000,000 *1 =	: 17,000,000
3.[]					157,320	157,320	0		
1.					24,720	24,720	0		
2.					132,600	132,600	0		
2.					27,000	0	27,000		
1.[]					4,200	0	4,200		
1.					4,200	0	4,200	(- 1) [] *2 *3 *20 =	() : 35,000 4,200,000
2.[]					22,800	0	22,800		
1.					14,000	0	14,000	(- 1) [] 300,000 *2 *10 =	: 6,000,000
								(- 1) [] *2 =	: 4,000,000 8,000,000
2.					1,500	0	1,500	(- 1) [] *2 =	: 750,000 1,500,000
3.					6,300	0	6,300	(- 1) [] 35,000 *2 *3 *30 =	: 6,300,000
4.					1,000	0	1,000	(- 1) [] *1 =	: 1,000,000 1,000,000
3.					15,265	0	15,265		
1.[]					15,265	0	15,265		
1.					1,718	0	1,718	(- 1) [] : 1,718,000 *1 =	⁴ 1,718,000
2.					13,547	0	13,547	(- 1) [] : 13,547,000 *1 =	13,547,000

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5.					61,180	29,330	31,850		
1.					9,960	9,960	0		
	1.				9,960	9,960	0		
		1.			8,390	8,390	0		
			1.		7,790	7,790	0		
			2.		600	600	0		
		2.			1,300	1,300	0		
			1.		1,300	1,300	0		
		3.			270	270	0		
			1.		270	270	0		
2.					9,320	6,070	3,250		
	1.				3,000	2,000	1,000		
		1.			2,000	2,000	0		
			1.		2,000	2,000	0		
		2.			1,000	0	1,000		
			1.		150	0	150	(- 1) [] : 150,000 *1 =	150,000
			2.		850	0	850	(- 1) [] : 850,000 *1 =	850,000
	2.				6,320	4,070	2,250		
		1.		()	2,250	0	2,250		
			1.		1,950	0	1,950	(- 1) [] : 150,000 *13 =	1,950,000
			2.		300	0	300	(- 1) [] : 150,000 *2 =	300,000
		2.			3,570	3,570	0		
			1.		3,570	3,570	0		
		3.			500	500	0		
			1.		500	500	0		
3.					13,300	13,300	0		
	1.				13,300	13,300	0		
		1.			13,300	13,300	0		

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				가					
				1.	7,300	7,300	0		
				2.	6,000	6,000	0		
			4.		28,600	0	28,600		
			1.		28,600	0	28,600		
			1.[] []		28,600	0	28,600		
			1.		28,600	0	28,600	(-1) [] : 28,600,000 130,000 *220 =	
6.					218,042	207,090	10,952		
			1.		57,070	50,694	6,376		
			1.		31,924	32,160	-236		
			1.[]		9,908	10,144	-236		
			1.		6,800	7,000	-200	: -50,000 *2 *2 =	-200,000
			2.		3,108	3,144	-36	: -3,000 *12 =	-36,000
			2.[]		22,016	22,016	0		
			1.		400	400	0		
			2.		1,000	1,000	0		
			3.		11,000	11,000	0		
			4.		9,616	9,616	0		
			2.		19,194	18,534	660		
			1.[]		11,840	10,080	1,760		
			1.		240	240	0		
			2.		2,960	1,200	1,760	() : 1,760,000 *1 =	1,760,000
			3.		8,640	8,640	0		
			2.[]		7,354	8,454	-1,100		
			1.		7,354	8,454	-1,100	() : -1,100,000 *1 =	-1,100,000
			3.		5,952	0	5,952		
			1.[]		5,952	0	5,952		
			1.		331	0	331	(-1) [] : 330,720 *1 =	331,000
			2.		5,621	0	5,621	(-1) [] : 5,620,570 *1 =	5,621,000

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2.					157,372	152,796	4,576		
	1.				157,372	152,796	4,576		
		1.[]			60,616	56,040	4,576		
			1.		8,040	8,040	0		
			2.		16,800	16,800	0		
			3.		35,776	31,200	4,576	() : 4,576,000 *1 =	4,576,000
		2.[]			42,400	42,400	0		
			1.		600	600	0		
			2.		2,000	2,000	0		
			3.		39,800	39,800	0		
		3.[]			15,172	15,172	0		
			1.		15,172	15,172	0		
		4.[]			37,484	37,484	0		
			1.		300	300	0		
			2.		37,184	37,184	0		
		5.[]			1,700	1,700	0		
			1.		300	300	0		
			2.		1,400	1,400	0		
3.					3,600	3,600	0		
	1.				1,100	1,100	0		
		1.[]			1,100	1,100	0		
			1.		1,100	1,100	0		
	2.				2,500	2,500	0		
		1.[]			2,500	2,500	0		
			1.		200	200	0		
			2.		2,300	2,300	0		
7.					0	6,000	-6,000		
	1.				0	6,000	-6,000		

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								()
				가				
		1.			0	6,000	-6,000	
			1.[]		0	6,000	-6,000	
				1.	0	6,000	-6,000	: -6,000,000 *1 = -6,000,000
					1,025,459	796,968	228,491	