

								()	
가									
1.					54,272	52,297	1,975		
1.					52,489	48,896	3,593		
1.					52,489	48,896	3,593		
1.					530	530	0		
1.					530	530	0		
2.					51,959	48,366	3,593		
1.					44,475	44,475	0		
2.					7,484	3,891	3,593	(_4) : 3,592,600 *1 =	3,593,000
2.					1,783	3,401	-1,618		
1.					1,440	1,440	0		
1.					1,080	1,080	0		
1.					1,080	1,080	0		
2.					360	360	0		
1.					360	360	0		
2.					343	1,961	-1,618		
1.					343	1,961	-1,618		
1.					343	1,111	-768	: -771,000 *1 =	-771,000
								: 3,000 =	3,000
2.					0	850	-850	: -850,000 *1 =	-850,000
2.	/				68,505	69,407	-902		
1.					39,432	39,432	0		
1.					39,432	39,432	0		
1.					30,852	30,852	0		
1.					30,852	30,852	0		
2.					715	715	0		
1.					715	715	0		
3.					7,513	7,513	0		
1.					5,212	5,212	0		

							()	
				가				
			2.	2,281	2,281	0		
			3.	20	20	0		
		4.		282	282	0		
			1.	282	282	0		
		5.		70	70	0		
			1.	70	70	0		
	2.			12,824	12,726	98		
		1.[]		5,634	5,536	98		
			1.	100	100	0		
			1.	100	100	0		
			2.	26	26	0		
			1.	26	26	0		
			3.	600	600	0		
			1.	600	600	0		
			4.[]	500	500	0		
			1.	500	500	0		
			5. 19	4,408	4,310	98		
			1.	600	600	0		
			2.	3,488	3,390	98	(-4) : 98,000 *1	98,000
			3.	320	320	0	=	
			6.	0	0	0		
			1.	0	0	0		
		2.		7,190	7,190	0		
			1.	2,190	2,190	0		
			1.	2,190	2,190	0		
			2.	1,400	1,400	0		
			1.	1,400	1,400	0		
			3.	3,600	3,600	0		

: 4

(:)

				가				()
			1.	3,070	3,070	0		
			2.	530	530	0		
		3.		16,249	17,249	-1,000		
		1.		5,000	6,000	-1,000		
		1.		5,000	6,000	-1,000		
		1.	1.	5,000	6,000	-1,000	: 1,000,000 *1 =	1,000,000
							: -200,000 *1 =	-200,000
							: -400,000 *1 =	-400,000
							: -1,400,000 *1 =	-1,400,000
		2.[]		11,249	11,249	0		
		1.		3,649	3,649	0		
			1.	3,649	3,649	0		
		2.[]		7,600	7,600	0		
			1.	7,600	7,600	0		
		3.		22,971	28,919	-5,948		
		1.		16,146	16,694	-548		
		1.		9,910	10,310	-400		
		1.		1,110	1,110	0		
			1.	1,110	1,110	0		
		2.		400	300	100		
			1.	400	300	100	: 10,000 *10 =	100,000
		3.		100	600	-500		
			1.	100	600	-500	: -500,000 *1 =	-500,000
		4.		190	190	0		
			1.	190	190	0		
		5.		1,110	1,110	0		
			1.	510	510	0		
			2.	600	600	0		

							()	
가								
		6.		7,000	7,000	0		
			1.	6,532	6,532	0		
			2.	468	468	0		
		2.		1,552	1,700	-148		
			1.	0	0	0		
			1.	0	0	0		
			2.	1,552	1,700	-148		
			1.	1,552	1,700	-148	-148,000 *1 =	-148,000
		3.		4,040	4,040	0		
			1.	1,040	1,040	0		
			1.	1,040	1,040	0		
			2.	3,000	3,000	0		
			1.	2,730	2,730	0		
			2.	0	0	0		
			3.	270	270	0		
		4.		644	644	0		
			1.	644	644	0		
			1.	644	644	0		
		2.		6,825	12,225	-5,400		
			1.	3,225	3,225	0		
			1.	1,425	1,425	0		
			1.	1,425	1,425	0		
			2.	1,800	1,800	0		
			1.	1,800	1,800	0		
			3.	0	0	0		
			1.	0	0	0		
			4.	0	0	0		
			1.	0	0	0		

							()	
가								
		5.가		0	0	0		
		1.		0	0	0		
		6.		0	0	0		
		1.		0	0	0		
		2.		1,642	7,042	-5,400		
		1.		1,642	1,642	0		
		1.		0	0	0		
		2.		1,642	1,642	0		
		2.		0	0	0		
		1.		0	0	0		
		3.		0	0	0		
		1.		0	0	0		
		4.		0	0	0		
		1.		0	0	0		
		5.		0	5,400	-5,400		
		1.		0	5,400	-5,400	: -4,800,000 *1 =	-4,800,000
							: -384,000 *1 =	-384,000
							: -216,000 *1 =	-216,000
		3.		1,958	1,958	0		
		1.		221	221	0		
		1.		221	221	0		
		2.		120	120	0		
		1.		120	120	0		
		3.		1,617	1,617	0		
		1.		1,237	1,237	0		
		2.		380	380	0		
		4.		117,449	112,550	4,899		
		1.		60,356	57,456	2,900		

				가				()
1.				22,257	21,257	1,000		
	1.			22,257	21,257	1,000		
		1.		1,246	246	1,000	(-4)	: 500,000 *2 = 1,000,000
		2.		19,010	19,010	0		
		3.		1,677	1,677	0		
		4.		324	324	0		
	2.			38,099	36,199	1,900		
		1.		21,564	19,664	1,900		
			1.	946	2,000	-1,054	: -1,054,000 *1 =	-1,054,000
			2.	10,160	10,160	0		
			3.	1,054	0	1,054	: 1,054,000 *1 =	1,054,000
			4.	7,204	7,504	-300	: -300,000 *1 =	-300,000
			5.	2,200	0	2,200	= : 2,200,000 *1	2,200,000
		2.		16,535	16,535	0		
			1.	14,100	14,100	0		
			2.	2,435	2,435	0		
2.				7,199	6,700	499		
	1.			7,199	6,700	499		
		1.		3,890	4,000	-110		
			1.	3,890	4,000	-110	: -110,000 *1 =	-110,000
		2.		1,309	1,200	109		
			1.	0	500	-500	: -500,000 *1 =	-500,000
			2.	187	700	-513	= : -213,000 *1	-213,000
							= : -300,000 *1	-300,000
			3.	1,122	0	1,122	. : 1,122,000 *1 =	1,122,000
	3.			1,500	1,500	0		
		1.		1,500	1,500	0		
	4.			500	0	500		

								()	
가									
				1.	500	0	500	: 110,000 *1 =	110,000
								(_4) : 390,000 *1 =	390,000
			3.		49,894	48,394	1,500		
			1.		49,894	48,394	1,500		
			1.()		0	0	0		
			1.		0	0	0		
			2.()		15,682	15,682	0		
			1.		15,682	15,682	0		
			3.()		750	750	0		
			1.		750	750	0		
			4.()		2,062	2,062	0		
			1.		2,062	2,062	0		
			5.()		0	0	0		
			1.		0	0	0		
			6.		5,400	5,400	0		
			1.		5,400	5,400	0		
			7.		2,000	2,000	0		
			1.		2,000	2,000	0		
			8.		15,000	15,000	0		
			1.		5,850	5,850	0		
			2.		4,350	4,350	0		
			3.		4,250	4,250	0		
			4.		550	550	0		
			9.		3,000	3,000	0		
			1.		2,640	2,640	0		
			2.		360	360	0		
			10.		1,000	1,000	0		
			1.		1,000	1,000	0		

				가				()
			11.		3,500	3,500	0	
			1.		3,500	3,500	0	
			12.		1,500	0	1,500	
			1.		540	0	540	(_4) : 30,000 *2 *3 = 540,000
			2.		960	0	960	(_4) : 50,000 *14 = 700,000
								(_4) : 9,571 *14 = 134,000
								(_4) : 3,000 *14 *3 = 126,000
5.					49,545	40,944	8,601	
	1.				4,484	5,184	-700	
		1.			4,484	5,184	-700	
			1.		1,784	1,784	0	
			1.		1,784	1,784	0	
			2.		450	450	0	
			1.		450	450	0	
			3.		1,900	1,900	0	
			1.		1,700	1,700	0	
			2.		200	200	0	
			4.		350	1,050	-700	
			1.		350	1,050	-700	: -700,000 *1 = -700,000
	2.				2,160	2,160	0	
		1.			2,160	2,160	0	
			1.		160	160	0	
			1.		160	160	0	
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
	3.				23,044	23,044	0	
		1.[]			23,044	23,044	0	
			1.		13,704	13,704	0	

				가				()
			1.	3,300	3,300	0		
			2.	10,272	10,272	0		
			3.	132	132	0		
		2.		1,840	1,840	0		
			1.	949	949	0		
			2.	891	891	0		
		3.		1,000	1,000	0		
			1.	1,000	1,000	0		
		4.[] ()		6,500	6,500	0		
			1.	6,500	6,500	0		
4.				19,857	10,556	9,301		
	1.			19,857	10,556	9,301		
		1. .		5,801	0	5,801		
			1.	5,801	0	5,801	: 4,257,000 *1 =	4,257,000
							: 193,000 *8 =	1,544,000
		2.		14,056	10,556	3,500		
			1.	14,056	10,556	3,500	: 3,500,000 *1 =	3,500,000
6.				133,434	130,681	2,753		
	1.			24,509	27,509	-3,000		
		1.		24,509	27,509	-3,000		
			1.	7,100	7,100	0		
			1.	4,100	4,100	0		
			2.	3,000	3,000	0		
		2.		17,409	20,409	-3,000		
			1.	6,549	7,049	-500	: 750,000 *1 =	750,000
							: -250,000 *1 =	-250,000
							: -150,000 *1 =	-150,000
							: -500,000 *1 =	-500,000

				가				()
								: -350,000 *1 = -350,000
			2.	120	120	0		
			3.	10,040	12,540	-2,500		: -500,000 *1 = -500,000
								: -2,000,000 *1 = -2,000,000
			4.	400	400	0		
			5.	300	300	0		
	2.			103,325	97,572	5,753		
		1.		103,325	97,572	5,753		
			1.	21,261	23,261	-2,000		
								: -2,000,000 *1 = -2,000,000
			1.	13,301	15,301	-2,000		
			2.	1,320	1,320	0		
			3.	6,640	6,640	0		
		2.		150	150	0		
			1.	150	150	0		
		3.		6,716	6,716	0		
			1.	6,716	6,716	0		
		4.		25,190	22,108	3,082		
			1.	25,190	22,108	3,082		: 2,128,000 *1 = 2,128,000
								: 1,000,000 *1 = 1,000,000
								: 94,000 *1 = 94,000
								: 460,000 *1 = 460,000
								: -600,000 *1 = -600,000
		5.		1,840	1,700	140		
			1.	0	0	0		
			2.	1,840	1,700	140		: 140,000 *1 = 140,000
		6.		3,792	3,792	0		
			1.	3,792	3,792	0		
		7.		1,150	1,150	0		

: 4

(:)

								()
				가				
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					446,176	434,798	11,378	