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									()
				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		

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								()
				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	

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									()
				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
								-1,400,000 *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.	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		

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									()
				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		

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									()
				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		

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								()		
				가						
	1.	1.			22,257	21,257	1,000			
		1.	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.	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.	1.			14,100	14,100	0		
			2.	2,435	2,435	0				
		2.			7,199	6,700	499			
		1.	1.			7,199	6,700	499		
			1.	1.			3,890	4,000	-110	
				1.	3,890	4,000	-110	: -110,000 *1 = -110,000		
	2.			1,309	1,200	109				
	1.		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.			1,500	1,500	0				
	4.			500	0	500				

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								()
				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	

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								()
				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	

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								()			
				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.	1.				24,509	27,509	-3,000				
	1.	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				

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								()
				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	
				1.	13,301	15,301	-2,000	: -2,000,000 *1 = -2,000,000
				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	

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(:)

								()
				가				
			1.		1,150	1,150	0	
			8.		24,330	19,919	4,411	
				1.	24,330	19,919	4,411	: 100,000 *1 = 100,000
								(_ 4) : 3,235,000 *1 = 3,235,000
								(_ 4) : 260,000 *1 = 260,000
								: 10,000 *2 = 20,000
								(_ 4) : 144,000 *1 = 144,000
								(_ 4) : 288,000 *1 = 288,000
								(_ 4) 4 : 364,000 *1 = 364,000
			9.		18,896	18,776	120	
				1.	11,900	11,900	0	
				2.	6,996	6,876	120	: 10,000 *2 = 20,000
								가 : 100,000 *1 = 100,000
			3.		5,600	5,600	0	
			1.		700	700	0	
				1.	700	700	0	
				1.	700	700	0	
			2.		4,900	4,900	0	
				1.	200	200	0	
				1.	200	200	0	
				2.	1,000	1,000	0	
				1.	1,000	1,000	0	
				3.	3,700	3,700	0	
				1.	1,900	1,900	0	
				2.	1,500	1,500	0	
				3.	300	300	0	
			7.		0	0	0	
				1.	0	0	0	

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(:)

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