

가							( )	
1.				390,438	356,787	33,651		
1.				379,974	347,816	32,158		
1.				379,974	347,816	32,158		
1.	1.			576	576	0		
	1.			576	576	0		
2.				17,065	17,065	0		
	1.			17,065	17,065	0		
3.				1,457	923	534		
	1.			1,457	923	534	( _3 )	153,000
							: 153,000 *1 =	
							( _3 )	381,000
							: 381,000 *1 =	
4.				151,189	146,779	4,410		
	1.			14,862	14,862	0		
	2.			131,917	131,917	0		
	3.			4,410	0	4,410	( _3 )	4,410,000
							*1 =	4,410,000
5.				20,352	19,968	384		
	1.			20,352	19,968	384	( _3 )	384,000
							96,000 *4 =	
6.				22,622	22,622	0		
	1.			1,098	1,098	0		
	2.			21,524	21,524	0		
7.				4,794	4,794	0		
	1.			4,794	4,794	0		
8.	( )			52,522	25,692	26,830		
	1.			4,631	2,201	2,430	( _3 )	2,430,000
							: 405,000 *6 =	
	2.			47,891	23,491	24,400	( _3 )	24,400,000
							: 4,066,600 *1 *6 =	
9.				11,110	11,110	0		
	1.			450	450	0		
	2.			10,660	10,660	0		
10.				21,514	21,514	0		

				가				( )
			1.	1,154	1,154	0		
			2.	20,360	20,360	0		
		11.		24,563	24,563	0		
			1.	1,882	1,882	0		
			2.	22,681	22,681	0		
		12.		52,210	52,210	0		
			1.	5,056	5,056	0		
			2.	45,164	45,164	0		
			3.	1,990	1,990	0		
2.				10,464	8,971	1,493		
	1.			3,364	3,471	-107		
		1.		571	571	0		
			1.	571	571	0		
		2.		2,793	2,900	-107		
			1.	2,793	2,900	-107	: -107,000 *1 =	-107,000
	2.			7,100	5,500	1,600		
		1.		5,075	3,450	1,625		
			1.	3,405	1,780	1,625	: 1,625,000 *1 =	1,625,000
			2.	0	0	0		
			3.	770	770	0		
			4.	900	900	0		
		2.	( )	1,600	0	1,600		
			1.	1,600	0	1,600	( _3 ) : 1,600,000 *1 =	1,600,000
		3.		135	1,760	-1,625		
			1.	135	1,760	-1,625	: -1,625,000 *1 =	-1,625,000
		4.		290	290	0		
			1.	290	290	0		
2.	/			181,005	174,049	6,956		

				가				( )
1.				147,361	140,635	6,726		
	1.			147,361	140,635	6,726		
		1.		14,637	14,637	0		
			1.	5,308	5,308	0		
			2.	9,329	9,329	0	: -275,500 *1 =	-275,000
							: 73,000 *1 =	73,000
							: 275,000 *1 =	275,000
							( ) : -243,000	-243,000
							*1 =	
							( ) :	150,000
							150,000 *1 =	
							( ) : 20,000 *1 =	20,000
		2.		117,708	110,982	6,726		
			1.	117,708	110,982	6,726	( ) : 1,726,000 *1 =	1,726,000
							( _3 )	
							( + ) : 5,000,000 *1 =	5,000,000
		3.	( )	15,016	15,016	0		
			1.	15,016	15,016	0		
2.				20,446	20,216	230		
	1.			8,830	8,300	530		
		1.	( )	4,300	4,300	0		
			1.	315	0	315	: 315,000 *1 =	315,000
			2.	3,985	4,300	-315	: -350,000 *1 =	-350,000
							: 35,000 *1 =	35,000
		2.	( )	365	0	365		
			1.	365	0	365	( _3 ) : 365,000 *1 =	365,000
		3.		3,015	3,700	-685		
			1.	280	280	0		
			2.	515	1,200	-685	: -685,000 *1 =	-685,000
			3.	600	600	0		
			4.	1,620	1,620	0		

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				가				( )
		4.		300	300	0		
			1.	300	300	0		
		5.	( )	850	0	850		
			1.	455	0	455	( _3 ) : 455,000 *1 =	455,000
			2.	395	0	395	( _3 ) : 145,000 *1 =	145,000
							=	
							( _3 ) : 250,000 *1 =	250,000
		2.		11,616	11,916	-300		
			1.	1,000	1,000	0		
				1,000	1,000	0		
			2.	6,028	6,028	0		
				6,028	6,028	0		
			3.	4,168	4,168	0		
				4,168	4,168	0		
			4.	420	720	-300		
				420	720	-300	: -300,000 *1 =	-300,000
		3.		13,198	13,198	0		
			1.	13,198	13,198	0		
				13,198	13,198	0		
				10,248	10,248	0		
				2,950	2,950	0		
		3.		196,132	196,727	-595		
			1.	167,727	167,727	0		
				153,800	153,800	0		
				48,556	48,556	0		
				48,556	48,556	0	: -30,000 *1 =	-30,000
							: 30,000 *1 =	30,000
				53,394	53,394	0		
				53,394	53,394	0	가 : 91,000 *1 =	91,000

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									( )		
가											
										: -91,000 *1 =	-91,000
			3.	(5 )	49,050	49,050	0				
				1.	49,050	49,050	0				
			4.		1,000	1,000	0				
				1.	1,000	1,000	0				
			5.		1,800	1,800	0				
				1.	1,800	1,800	0				
			2.		13,927	13,927	0				
				1.	13,927	13,927	0				
				1.	11,522	13,027	-1,505			: -200,000 *4 =	-800,000
										: -35,000 *1 =	-35,000
										: -170,700 *1 =	-170,000
										: -100,000 *5 =	-500,000
				2.	2,405	900	1,505			: 752,500 *2 =	1,505,000
			2.		28,405	29,000	-595				
				1.	28,312	28,700	-388				
				1.가	( ) 10,003	10,000	3				
				1.	5,011	5,245	-234			: -234,100 *1 =	-234,000
				2.	900	900	0				
				3.	1,305	1,068	237			: 237,000 *1 =	237,000
				4.	2,787	2,787	0				
				2.	( ) 4,000	4,000	0				
				1.	1,700	1,700	0				
				2.	400	400	0				
				3.	900	900	0				
				4.	1,000	1,000	0				
				3.	0	0	0				
				1.	0	0	0				

				가				( )
			4.	( )	3,500	3,500	0	
			1.		2,530	2,530	0	
			2.		340	340	0	
			3.		630	630	0	
			5.		609	1,000	-391	
			1.		609	1,000	-391	( ) : -391,500 *1 = -391,000
			6.		2,700	2,700	0	
			1.		2,700	2,700	0	
			7.	( )	7,500	7,500	0	
			1.		100	100	0	
			2.		7,400	7,400	0	
		2.			93	300	-207	
		1.			93	300	-207	
		1.	1.		93	300	-207	: -207,000 *1 = -207,000
4.					174,960	149,040	25,920	
		1.			3,260	3,260	0	
		1.			3,260	3,260	0	
		1.	1.		200	200	0	
		1.	1.		200	200	0	
		2.			60	60	0	
		1.			60	60	0	
		3.			3,000	3,000	0	
		1.			3,000	3,000	0	
		2.			171,700	145,780	25,920	
		1.			85,400	85,400	0	
		1.			9,900	9,900	0	
		1.	1.		9,900	9,900	0	
		2.		( )	75,500	75,500	0	

				가				( )
			1.	38,150	43,100	-4,950	*5 =	: -990,000 -4,950,000
			2.	32,400	32,400	0		
			3.	4,950	0	4,950	: 247,500 *2 *10 =	4,950,000
		2.		86,300	60,380	25,920		
		1.	( )	24,000	24,000	0		
			1.	24,000	24,000	0	, : -6,000 *20 *40 =	-4,800,000
							, : 48,000 *10 *10 =	4,800,000
		2.	( ) 6,800	6,800	0			
			1.	3,930	4,360	-430	: -730,000 *1 =	-730,000
							, : 10,000 *15 *2 =	300,000
			2.	2,870	2,440	430	= : 10,000 *43	430,000
		3.	( )	6,300	6,300	0		
			1.	6,300	6,300	0		
		4.	( )	49,120	23,200	25,920		
			1.	3,671	151	3,520	: -440,000 *4 *2 =	-3,520,000
							( _3 ) : 352,000	3,520,000
							*10 =	
							, : 10,000 *22 *16 =	3,520,000
			2.	45,449	23,049	22,400	( _3 ) : 11,200,000 *2 =	22,400,000
		5.	( )	80	80	0		
			1.	80	80	0		
5.				49,682	43,692	5,990		
	1.			4,520	4,230	290		
		1.		4,520	4,230	290		
			1.	1,520	1,720	-200		
			1.	240	240	0		
			2.	480	480	0		
			3.	0	0	0		
			4.	800	1,000	-200	: -200,000 *1 =	-200,000

							( )	
				가				
			2.	860	400	460		
			1.	860	400	460	: 460,000 *1 =	460,000
			3.	310	310	0		
			1.	160	160	0		
			2.	150	150	0		
			4.	1,830	1,800	30		
			1.	1,830	1,800	30	: 30,000 *1 =	30,000
		2.		22,862	17,162	5,700		
		1.		22,862	17,162	5,700		
		1.		22,862	17,162	5,700		
			1.	3,880	3,880	0		
			2.	9,950	2,750	7,200	( _3 ) PC ( ) : 600,000 *12 =	7,200,000
			3.	9,032	10,532	-1,500	: -800,000 *1 =	-800,000
							: -700,000 *1 =	-700,000
		3.		22,300	22,300	0		
		1.		22,300	22,300	0		
		1.		890	890	0		
			1.	890	890	0		
			2.	( )	10,410	10,410	0	
			1.	10,410	10,410	0		
			3.	가 ( )	11,000	11,000	0	
			1.	11,000	11,000	0		
		6.		116,407	110,237	6,170		
		1.		28,306	28,306	0		
		1.		28,306	28,306	0		
		1.		7,093	7,093	0		
			1.	5,763	5,763	0	( ) : -1,000,000 *1 =	-1,000,000
							( ) : 1,000,000 *1 =	1,000,000

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							( )	
				가				
			2.	400	400	0		
			3.	930	930	0		
		2.		9,385	9,385	0		
			1.	1,685	1,685	0		
			2.	4,700	4,700	0		
			3.	3,000	3,000	0		
		3.		11,828	11,828	0		
			1.	3,106	3,378	-272	가 : -207,330 *1 =	-207,000
							: -65,000 *1 =	-65,000
			2.	3,600	3,600	0		
			3.	4,702	4,430	272	: 600,000 *1 =	600,000
							( ) : -328,000 *1	-328,000
			4.	420	420	0	=	
	2.			86,201	80,031	6,170		
		1.		86,201	80,031	6,170		
			1.	31,400	31,400	0		
			1.	2,400	2,400	0		
			2.	6,600	6,600	0		
			3.	22,400	22,400	0		
		2.		( 1,800	1,800	0		
			1.	1,800	1,800	0		
		3.		10,179	10,179	0		
			1.	10,179	10,179	0		
		4.		29,002	22,832	6,170		
			1.	800	800	0		
			2.	408	408	0		
			3.	80	80	0		
			4.	27,714	21,544	6,170	: 6,170,000 *1 =	6,170,000

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								( )
				가				( )
			5.		13,820	13,820	0	
				1.	13,820	13,820	0	
		3.			1,900	1,900	0	
			1.		900	900	0	
				1.	900	900	0	
				1.	900	900	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
					1,108,624	1,030,532	78,092	