

2017

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	2017-02-21		700,117,000
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1	2017	.	.	700,117,000
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2	2017	"	"	.
3	2017	"	"	.
4	가	,		
()	가	가	가
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5			15	
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1.				
2.				
3.				

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	738,563	1,321,319	700,117	700,117	-5.2	700,117	-47.0
		353,235	50.4			23,142	3.3
		334,420	47.7	/		411,953	58.8
		6,850	0.9			65,500	9.3
		5,612	0.8			7,250	1.0
						39,612	5.6
						147,660	21.0
						5,000	0.7

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									()	
				가						
1.					353,235	905,893	-552,658			
	1.				0	251,847	-251,847			
		1.			0	251,847	-251,847			
			1.		0	251,847	-251,847			
	2.				353,235	651,411	-298,176			
		1.			353,235	651,411	-298,176			
			1.		353,235	651,411	-298,176			
				1.	353,235	0	0	: 353,235,000	× 1 =	353,235,000
	3.				0	2,635	-2,635			
		1.			0	100	-100			
			1.		0	100	-100			
		2.			0	2,535	-2,535			
			1.		0	2,535	-2,535			
2.					341,270	380,072	-38,802			
	1.				334,420	373,165	-38,745			
		1.			34,725	35,637	-912			
			1.		34,725	35,637	-912			
				1.	34,725	0	0	: 54,600	× 4 × 159 =	34,725,000
		2.			299,695	337,528	-37,833			
			1.		274,720	258,742	15,978			
				1.	274,720	0	0	: 3,100	× 160 × 190 =	94,240,000
								()	: 3,940 × 25 × 190 =	18,715,000
								()	: 3,940 × 2 × 2	2,364,000
								× 150 =		
									: 3,940 × 30 × 20	23,640,000
								× 10 =		
									: 3,940 × 35 × 35 =	4,827,000
								()	: (3,940 × 72 × 42	117,657,000
								× 8)+(3,940 × 45 × 42 × 3)=		
									: 430 × 90 × 170 =	6,579,000
									: 3,940 × 150 × 2 =	1,182,000

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								()	
				가					
								: 3,940 × 40 × 35 =	5,516,000
			2.		0	7,000	-7,000		
			3.		0	44,199	-44,199		
			4.		1,484	1,140	344		
			1.		1,484	0	0	: 53,000 × 28 =	1,484,000
			5.		10,552	13,237	-2,685		
			1.		10,552	0	0	: 10,552,000 × 1 =	10,552,000
			6.		12,939	13,210	-271		
			1.		12,939	0	0	: 19,000 × 72 × 8 +19,000 × 35 × 3 =	12,939,000
		2.			6,850	6,907	-57		
		1.			5,350	5,770	-420		
		1.			5,350	5,770	-420		
		1.			4,800	0	0	: 50,000 × 8 × 12 =	4,800,000
		2.			550	0	0	2018 × 1 =	: 10,000 × 55 550,000
		2.			1,500	1,137	363		
		1.			1,200	857	343		
		1.			1,200	0	0	: 500,000 × 2 =	1,000,000
								: 100,000 × 2 =	200,000
		2.			300	280	20		
		1.			300	0	0	: 300,000 × 1 =	300,000
		3.			5,612	35,354	-29,742		
		1.			5,612	35,354	-29,742		
		1.			5,612	35,354	-29,742		
		1.			5,612	35,354	-29,742		
		1.			5,612	0	0	: 5,612,000 × 1 =	5,612,000
					700,117	1,321,319	-621,202		

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								()
				가				
1.					23,142	27,176	-4,034	
1.					18,630	19,656	-1,026	
	1.				0	1,026	-1,026	
	2.				18,630	18,630	0	
		1.			15,270	0	0	
			1.		15,270	0	0	$\frac{95,000 \times 1 \times 12 + 85,000 \times 1 \times 12}{+70,000 \times 4 \times 12 + 65,000 \times 12 \times 12 + 65,000 \times 1 \times 6} = 15,270,000$
		2.			3,360	0	0	
			1.		3,360	0	0	$20,000 \times 1 \times 12 = 240,000$
								$65,000 \times 4 \times 12 = 3,120,000$
2.					4,512	7,520	-3,008	
	1.				2,700	3,500	-800	
		1.			2,700	0	0	
			1.		2,700	0	0	$300,000 \times 1 = 300,000$
								$50,000 \times 20 \times 1 = 1,000,000$
								$20,000 \times 25 \times 1 = 500,000$
								$20,000 \times 30 = 600,000$
								$300,000 \times 1 = 300,000$
								=
	2.				1,812	4,020	-2,208	
		1.			1,312	0	0	
			1.		1,312	0	0	$3,640 \times 180 = 656,000$
								$3,640 \times 1 \times 180 = 656,000$
								=
		2.			500	0	0	
			1.		500	0	0	$500,000 \times 1 = 500,000$
2.	/				411,953	790,897	-378,944	
	1.				312,172	405,411	-93,239	
		1.			312,172	405,411	-93,239	
			1.		34,123	0	0	
				1.	31,547	0	0	$1,546,950 \times 12 = 18,564,000$

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									()
				가					()
									10,000 × 280 × 3 = 8,400,000
									2,600,000 × 1 = 2,600,000
									70,000 × 15 = 1,050,000
									250,000 × 1 = 250,000
									60,000 × 3 = 180,000
								가	40,000 × 1 = 40,000
									77,340 × 3 = 233,000
									50,000 × 3 = 150,000
									80,000 × 1 = 80,000
				2.	2,576	0	0	4	$\frac{25,000,000 \times 4.5\% + 25,000,000}{\times 3.1\% + 25,000,000 \times 3.1\% \times 6.55\% + 25,000,000 \times 1.5\% + 25,000,000 \times 1\%} = 2,576,000$
			2.		67,037	0	0		
				1.	62,297	0	0		1,546,950 × 2 × 12 = 37,127,000
									10,000 × 280 × 3 × 2 = 16,800,000
									2,430,000 × 2 × 1 = 4,860,000
									70,000 × 15 × 2 = 2,100,000
									230,000 × 1 × 1 = 230,000
									60,000 × 2 × 3 = 360,000
									50,000 × 2 × 3 = 300,000
									80,000 × 2 × 3 = 480,000
								가	40,000 × 1 × 1 = 40,000
				2.	4,740	0	0	4	$\frac{(23,000,000 \times 4.5\% + 23,000,000 \times 3.1\% + 23,000,000 \times 3.1\% \times 6.55\% + 23,000,000 \times 1.5\% + 23,000,000 \times 1\%) \times 2}{\times 3.1\% + 23,000,000 \times 3.1\% \times 6.55\% + 23,000,000 \times 1.5\% + 23,000,000 \times 1\%} = 4,740,000$
			3.		6,468	0	0		
				1.	6,468	0	0		10,000 × 3 × 80 = 2,400,000
									50,850 × 80 = 4,068,000
			4.		3,150	0	0		
				1.	3,150	0	0		30,000 × 3 × 35 = 3,150,000
			5.		170,755	0	0		
				1.	170,755	0	0		14,229,580 × 12 = 170,755,000

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				가					()
			6.		24,060	0	0		
			1.		10,260	0	0		650,000 × 10 = 6,500,000
									150,000 × 2 × 5 = 1,500,000
									100,000 × 1 = 100,000
									30,000 × 10 = 300,000
									30,000 × 6 = 180,000
									30,000 × 6 = 180,000
									500,000 × 3 = 1,500,000
			2.		2,400	0	0		240,000 × 10 = 2,400,000
			3.		2,400	0	0		240,000 × 10 = 2,400,000
			4.		9,000	0	0	가	900,000 × 10 = 9,000,000
			7.		6,579	0	0		
			1.		6,579	0	0		430 × 90 × 170 = 6,579,000
		2.			74,859	101,130	-26,271		
		1.			74,859	101,130	-26,271		
		1.			21,270	0	0		
			1.		21,270	0	0		(65,000 × 262 × 1) + (80,000 × 53 × 1) 21,270,000
		2.			53,589	0	0		
		1.			35,589	0	0		1,946,000 × 12 × 1 = 23,352,000
									70,200 × 5 × 5 1,755,000
									450,000 × 2 900,000
									80,000 × 12 960,000
									500,000 × 12 6,000,000
									55,000 × 12 660,000
									77,000 × 6 462,000
									10,000 × 35 × 2 700,000
									80,000 × 10 800,000
		2.			14,400	0	0		1,200,000 × 12 14,400,000

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								()
				가				()
				3.	2,400	0	0	200,000 × 12 2,400,000
				4.	500	0	0	25,000 × 10 × 2 500,000
				5.	700	0	0	700,000 × 1 700,000
			3.		10,932	13,313	-2,381	
			1.		3,064	5,504	-2,440	
			1.		800	0	0	
			1.	1.	800	0	0	20,000 × 15 × 2 = 600,000
								20,000 × 5 × 2 = 200,000
			2.		2,064	0	0	
			1.	1.	2,064	0	0	(24,000 × 60 × 1)+(1,200 × 120)+(30,000 × 4)+(3,000 × 120) = 2,064,000
			3.		200	0	0	
			1.	1.	200	0	0	40,000 × 5 = 200,000
			2.		7,868	7,809	59	
			1.		6,400	0	0	
			1.	1.	6,400	0	0	165,000 × 6 × 2 = 1,980,000
								240,000 × 12 = 2,880,000
								160,000 × 4 = 640,000
								450,000 × 2 = 900,000
			2.		550	0	0	
			1.	1.	550	0	0	275,000× 2 = 550,000
			3.		918	0	0	
			1.	1.	918	0	0	153,000 × 6 = 918,000
			4.		0	254,050	-254,050	
			1.		0	81,878	-81,878	
			2.		0	137,912	-137,912	
			3.		0	7,000	-7,000	
			4.		0	24,063	-24,063	
			5.		0	3,197	-3,197	

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								()	
				가					
5.					13,990	16,993	-3,003		
	1.				13,990	16,993	-3,003		
		1.			220	0	0		
			1.		220	0	0	1,000 × 220 × 1	220,000
		2.			10,552	0	0		
			1.		10,552	0	0	10,552,000 × 1 =	10,552,000
		3.			2,968	0	0		
			1.		2,968	0	0	53,000 × 56 =	2,968,000
		4.			250	0	0		
	1.			250	0	0	10,000 × 25 × 1	250,000	
3.					65,500	231,219	-165,719		
1.					20,720	151,617	-130,897		
	1.				19,920	131,661	-111,741		
		1.			3,060	0	0		
			1.		3,060	0	0	348,480 × 1 +2,710,800× 1 =	3,060,000
		2.			2,200	0	0		
			1.		2,200	0	0	300,000 × 2 =	600,000
								10,000 × 160 =	1,600,000
		3.			3,550	0	0		
			1.		3,550	0	0	340,000 × 5 =	1,700,000
								175,000 × 2 =	350,000
								300,000 × 5 =	1,500,000
		4.			400	0	0		
			1.		400	0	0	10,000 × 40 × 1 ,	400,000
		5.			110	0	0		
			1.		110	0	0	5,000 × 11 × 2	110,000
		6.			1,200	0	0		
			1.		1,200	0	0	40,000 × 10 × 1	400,000

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								()
				가				()
								40,000 × 10 × 2 800,000
			7.		3,500	0	0	
				1.	1,900	0	0	() 10,000 × 10 × 1 100,000
								30,000 × 20 × 3 1,800,000
				2.	1,600	0	0	10,000 × 10 × 5 500,000
								60,000 × 2 × 5 600,000
								() 5,000 500,000
								× 100
			8.		3,000	0	0	
				1.	1,500	0	0	500,000 × 2 = 1,000,000
								50,000 × 10 500,000
								× 1 =
				2.	1,500	0	0	100,000 × 5 × 1 1,500,000
								+1,000,000 × 1 × 1 =
			9.		2,900	0	0	
				1.	300	0	0	150,000 × 2 = 300,000
				2.	1,600	0	0	(50,000 × 10 1,600,000
								× 2)+(300,000 × 2)=
				3.	1,000	0	0	1,000,000 × 1 × 1 1,000,000
								=
			2.		0	500	-500	
			3.		0	170	-170	
			4.		0	4,800	-4,800	
			5.		0	3,000	-3,000	
			6.		0	2,400	-2,400	
			7.		0	2,240	-2,240	
			8.		800	3,300	-2,500	
				1.	800	0	0	
								10,000 × 40 800,000
				1.	800	0	0	+10,000 × 40 =
			9.		0	3,546	-3,546	
		2.			44,780	79,602	-34,822	
			1.		14,300	10,384	3,916	
				1.	1,400	0	0	

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									()
				가					
				1.	1,400	0	0	$100,000 \times 14 \times 1 =$	1,400,000
				2.	3,100	0	0		
				1.	3,100	0	0	$1,800,000 \times 1 =$	1,800,000
								$100,000 \times 6 =$	600,000
								$700,000 \times 1 =$	700,000
				3.	1,000	0	0		
				1.	1,000	0	0	$1,000,000 \times 1 =$	1,000,000
				4.	2,400	0	0		
				1.	2,400	0	0	$\times 20 =$	15,000 300,000
								$\times 1 =$	35,000 \times 4 140,000
								$20,000 \times 20 \times 1$	400,000
								$15,000 \times 20 =$	300,000
								가 $10,000 \times 6 \times 1$	60,000
								$200,000 \times 1 =$	200,000
								$12,500 \times 20$	1,000,000
								$\times 4 =$	
				5.	1,000	0	0		
				1.	1,000	0	0	$50,000 \times 5 \times 2$	500,000
								$50,000 \times 5 \times 2$	500,000
				6.	3,000	0	0		
				1.	3,000	0	0	$30,000 \times 20 \times 5$	3,000,000
				7.	600	0	0		
				1.	600	0	0	$10,000 \times 15 \times 4$	600,000
				8.	1,800	0	0		
				1.	1,800	0	0	$150,000 \times 6 =$	900,000
								$150,000 \times 6 =$	900,000
			2.		5,500	44,199	-38,699		
			1.		5,500	0	0		
			1.		5,500	0	0	$51,880 \times 106 \times 1$	5,500,000

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								()
				가				()
		3.			10,420	11,112	-692	
		1.			1,000	0	0	
			1.		1,000	0	0	100,000 × 10 = 1,000,000
		2.			500	0	0	
			1.		500	0	0	50,000 × 10 = 500,000
		3.			1,300	0	0	
			1.		1,300	0	0	10,000 × 10 × 3 = 300,000
								50,000 × 4 = 200,000
								10,000 × 10 × 8 = 800,000
		4.			750	0	0	
			1.		750	0	0	Good to Great 10,000 × 20 × 2 = 400,000
								(noble) 10,000 × 7 × 5 = 350,000
		5.			400	0	0	
			1.		400	0	0	10,000 × 10 × 4 = 400,000
		6.			3,050	0	0	
			1.		3,050	0	0	20,000 × 25 = 500,000
								17,000 × 150 = 2,550,000
		7.			1,520	0	0	
			1.		720	0	0	30,000 × 4 × 6 = 720,000
			2.		800	0	0	20,000 × 10 × 2 = 400,000
								10,000 × 10 × 4 = 400,000
		8.			900	0	0	
			1.		900	0	0	5,000 × 20 × 9 = 900,000
		9.			1,000	0	0	
			1.		1,000	0	0	10,000 × 10 × 10 = 1,000,000
		4.			14,560	13,907	653	
			1.		8,960	0	0	
				1.	8,360	0	0	10,000 × 100 × 6 = 6,000,000

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								()
				가				()
								() 10,000 × 60 = 600,000
								() 40,000 × 11 × 4 = 1,760,000
				2.	600	0	0	600,000 × 1 = 600,000
				2.	5,600	0	0	
				1.	1,000	0	0	50,000 × 20 = 1,000,000
				2.	4,600	0	0	30,000 × 100 = 3,000,000
								50,000 × 4 = 200,000
								() 2,000 × 30 × 10 = 600,000
								8,000 × 100 = 800,000
4.					7,250	31,645	-24,395	
	1.				2,000	20,445	-18,445	
		1.			2,000	20,445	-18,445	
			1.		2,000	0	0	
				1.	2,000	0	0	5, 400,000 × 2,000,000
	2.				5,250	11,200	-5,950	
		1.			5,250	11,200	-5,950	
			1.		5,250	0	0	
				1.	2,750	0	0	15,000 × 10 = 150,000
								20,000 × 10 × 10 = 2,000,000
								10,000 × 15 × 4 = 600,000
				2.	2,500	0	0	10,000 × 200 = 2,000,000
								10,000 × 50 = 500,000
5.					39,612	94,666	-55,054	
	1.				15,279	21,092	-5,813	
		1.			15,279	21,092	-5,813	
			1.		10,060	0	0	
				1.	2,500	0	0	100,000 × 25 = 2,500,000
				2.	7,560	0	0	15,000 × 6 = 310,000
								+11,000 × 20

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								()
				가				
								15,000 × 50 750,000
								7,000 × 300 × 1 2,100,000
								300,000 × 7 × 1 2,100,000
								50,000 × 8 × 1 400,000
								25,000 × 12 × 2 600,000
								10,000 × 5 × 1 50,000
								50,000 × 25 × 1 1,250,000
			2.2018		820	0	0	
			1.		820	0	0	3,000 × 200 × 1 600,000
								4,000 × 55 × 1 220,000
			3.		1,000	0	0	
			1.		1,000	0	0	2,000 × 100 × 2 400,000
								30,000 × 10 × 2 600,000
			4.	가	399	0	0	
			1.		399	0	0	가 800 × 100 +300 98,000 × 60
								90 × 1,000 +22 × 500 101,000
								100,000 × 2 × 1 200,000
			5.		3,000	0	0	
			1.		3,000	0	0	100,000× 15 × 2 3,000,000
		2.			2,740	2,784	-44	
		1.			600	600	0	
			1.		600	0	0	
			1.		600	0	0	300,000 × 2 600,000
		2.			1,240	517	723	
			1.		1,240	0	0	
				1.	600	0	0	150,000 × 4 600,000
				2.	640	0	0	20,000 400,000 × 5 × 4
								60,000 × 4 240,000

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									()
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		3.			900	1,667	-767		
			1.119		900	0	0		
				1.	900	0	0	16,060x 56 x 1	900,000
	3.				11,693	11,519	174		
		1.			1,925	2,300	-375		
			1.		1,925	0	0		
				1.	400	0	0	200,000 x 2 =	400,000
				2.	675	0	0	25,000 x 15 x 1 =	375,000
								20,000 x 15 =	300,000
				3.	850	0	0	250,000 x 2 +50,000	850,000
								x 7 =	
		2.			9,768	9,219	549		
			1.		4,048	0	0		
				1.	4,048	0	0	66,000 x 5 x 8	4,048,000
								+176,000 x 8 =	
			2.		5,720	0	0		
				1.	5,280	0	0	420,000 x 12 =	5,040,000
								20,000 x 12 =	240,000
				2.	440	0	0	220,000 x 2 =	440,000
	4.				9,900	59,271	-49,371		
		1.			9,900	59,271	-49,371		
			1.		6,000	0	0		
				1.	6,000	0	0	LED 6,000,000 x 1 =	6,000,000
			2.		3,900	0	0		
				1.	3,900	0	0	1,000,000x 3 =	3,000,000
								300,000x 3 =	900,000
	6.				147,660	145,311	2,349		
		1.			69,199	74,080	-4,881		
			1.		32,738	42,461	-9,723		
				1.	200	0	0		

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									()
				가					
				1.	200	0	0	10,000 × 20 × 1	200,000
				2.	7,960	0	0		
				1.	1,000	0	0	1,000,000 × 1 =	1,000,000
				2.	3,960	0	0	3,000,000 +(80,000 × 12)=	3,960,000
				3.	3,000	0	0	250,000 × 12 =	3,000,000
				3.	24,578	0	0		
				1.	10,390	0	0	15,000 × 10 × 10 =	1,500,000
								200,000 × 2 =	400,000
								220,000 × 2 =	440,000
								500,000 × 5 =	2,500,000
								200,000 × 1 =	200,000
								50,000 × 5 × 4 =	1,000,000
								, 100,000 × 12 =	1,200,000
								, 25,000 × 15 × 2 =	750,000
								200,000 × 12 =	2,400,000
				2.	160	0	0	10,000 × 16 =	160,000
				3.	13,728	0	0	22,000 × 26 × 2 × 12 =	13,728,000
				4.	300	0	0	150,000 × 2 × 1 =	300,000
				2.	36,461	31,619	4,842		
				1. ()	34,161	0	0		
				1.	31,030	0	0	1,393,530 × 12 × 1 =	16,723,000
								() 8,000 × 10 × 12 =	960,000
								60,000 × 22 × 1 =	1,320,000
								130,000 × 12 × 1 =	1,560,000
								1,393,530 × 50% × 2 =	1,394,000
								125,000 × 12 × 1 =	1,500,000
								가 80,000 × 12 × 1 =	960,000
								1,393,530 × 60% × 2 =	1,673,000

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								()
				가				
								2,300,000 × 1 = 2,300,000
								() 8,000 × 10 × 12 = 960,000
								65,000 × 12 = 780,000
								250,000 × 2 = 500,000
								400,000 × 1 = 400,000
			2.		3,131	0	0	4 30,389,000 × 4.5%+30,389,000 × 3.1%+30,389,000 × 3.1%× 6.55%+30,389,000 × 1.5%+30,389,000 × 1% 3,131,000
		2.			2,000	0	0	
			1.		2,000	0	0	4 200,000 × 10 × 1 = 2,000,000
		3.			300	0	0	
			1.		300	0	0	300,000 × 1 = 300,000
2.					75,561	67,831	7,730	
	1.				75,561	67,831	7,730	
		1.			39,081	0	0	
			1.		31,920	0	0	2,660,000 × 12 = 31,920,000
			2.		3,600	0	0	300,000 × 12 = 3,600,000
			3.		3,561	0	0	210,000 × 12 = 2,520,000
								50,000 × 12 = 600,000
								220,500 × 2 = 441,000
		2.			732	0	0	
			1.		732	0	0	1,220 × 300 × 2 = 732,000
		3.			7,008	0	0	
			1.		7,008	0	0	250,000 × 12 × 1 = 3,000,000
								22,000 × 12 × 1 = 264,000
								180,000 × 12 = 2,160,000
								132,000 × 12 = 1,584,000
		4.			11,100	0	0	
			1.		11,100	0	0	50,000 × 15 × 2 = 1,500,000
								1,000,000 × 7 = 7,000,000

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								()
				가				()
								, 1,300,000 × 2 = 2,600,000
			5.		15,000	0	0	
				1.	15,000	0	0	1,100,000 × 12 = 13,200,000
								30,000 × 10 × 6 = 1,800,000
			6.		2,640	0	0	
				1.	2,640	0	0	220,000 × 12 = 2,640,000
		3.			2,900	3,400	-500	
			1.		1,400	1,400	0	
				1.	1,400	0	0	
				1.	600	0	0	20,000 × 5 × 6 = 600,000
				2.	800	0	0	, 100,000 × 8 × 1 = 800,000
			2.		1,500	2,000	-500	
				1.	1,500	0	0	
				1.	1,500	0	0	500,000 × 3 = 1,500,000
		7.			5,000	405	4,595	
			1.		5,000	405	4,595	
				1.	5,000	405	4,595	
				1.	5,000	0	0	
				1.	5,000	0	0	5,000,000 × 1 = 5,000,000
					700,117	1,321,319	-621,202	