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									()	
				가						
1.					439,494	405,257	34,237			
1.					2,772	2,772	0			
	1.				2,772	2,772	0			
		1.			2,772	2,772	0			
			1.		2,772	2,772	0			
				()	2,772	2,772	0			
2.					436,622	402,385	34,237			
	1.				436,622	402,385	34,237			
		1.			436,622	402,385	34,237			
			1.		213,144	212,317	827	2019. : (213,144,000 × 1) - 827,000		
					223,478	190,068	33,410	212,317,000 =		
			2.					() : (4,800,000 × 1 2,400,000		
) - 2,400,000 =		
								()		
								: (2,880,000 × 1) - 1,440,000 =	1,440,000	
								() : (2,460,000 × 1) -	1,210,000	
								1,250,000 =		
								: (3,600,000 × 1	1,800,000	
) - 1,800,000 =		
								() : 4,560,000 ×	4,560,000	
								1 =		
								() : 20,000,000 × 1	20,000,000	
								=		
								()SV : 2,000,000 × 1	2,000,000	
								=		
3.					100	100	0			
	1.				100	100	0			
		1.			100	100	0			
			1.		100	100	0			
2.					45,179	44,769	410			
	1.				44,474	44,474	0			
		1.			44,474	44,474	0			
			1.		23,274	23,274	0			
					13,986	13,986	0			
					9,288	9,288	0			
					9,800	9,800	0			
					9,800	9,800	0			

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								()	
				가					
			3.		11,400	11,400	0		
			1.		11,400	11,400	0		
	2.				705	295	410		
		1.			115	115	0		
			1.		115	115	0		
			1.		115	115	0		
		2.			590	180	410		
			1.		50	50	0		
			1.		50	50	0		
			2.		540	130	410		
			1.		540	130	410	: 410,340 × 1 =	410,000
3.					9,062	9,062	0		
	1.				9,062	9,062	0		
		1.			9,062	9,062	0		
			1.		9,062	9,062	0		
			1.		9,062	9,062	0		
					493,735	459,088	34,647		

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								()
				가				()
1.					12,487	12,487	0	
	1.				3,827	3,827	0	
		1.			3,827	3,827	0	
			1.		3,827	3,827	0	
				1.	3,827	3,827	0	
	2.				8,660	8,660	0	
		1.			6,160	6,160	0	
			1.		2,880	2,880	0	
				1.	2,880	2,880	0	
		2.			3,280	3,280	0	
			1.		1,600	1,600	0	
			2.		1,680	1,680	0	
		2.			2,500	2,500	0	
			1.	()	2,500	2,500	0	
			1.		2,500	2,500	0	
2.	/				109,464	106,254	3,210	
	1.				28,274	23,274	5,000	
		1.			28,274	23,274	5,000	
			1.		18,986	13,986	5,000	
				1.	18,986	13,986	5,000	5,000,000 × 1 = 5,000,000
		2.			9,288	9,288	0	
			1.		9,288	9,288	0	
	2.				29,580	29,580	0	
		1.			24,190	24,190	0	
			1.		650	650	0	
				1.	650	650	0	
		2.			2,497	2,497	0	
			1.		1,897	1,897	0	

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								()
				가				()
			2.		600	600	0	
		3.			0	0	0	
			1.		0	0	0	
		4.			1,043	1,043	0	
			1.		1,043	1,043	0	
		5.			20,000	20,000	0	
			1.		780	780	0	
			2.		7,000	7,000	0	
			3.		12,220	12,220	0	
	2.				5,390	5,390	0	
		1.			4,040	4,040	0	
			1.		4,040	4,040	0	
		2.			600	600	0	
			1.		600	600	0	
		3.			750	750	0	
			1.		750	750	0	
	3.				33,910	35,700	-1,790	
		1.			9,800	9,800	0	
			1.		9,800	9,800	0	
			1.		9,800	9,800	0	
		2.			12,710	14,500	-1,790	
			1.		12,710	14,500	-1,790	
			1.		12,710	14,500	-1,790	(10,000 × 1,271) - 14,500,000= -1,790,000
		3.			11,400	11,400	0	
			1.		11,400	11,400	0	
			1.		11,400	11,400	0	
	4.				17,700	17,700	0	
		1.			2,800	2,800	0	

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								()
				가				()
		1.	1.		2,800	2,800	0	
			1.		720	720	0	
			2.		2,080	2,080	0	
		2.			14,900	14,900	0	
			1.		3,500	3,500	0	
			1.		3,500	3,500	0	
			2.		11,400	11,400	0	
			1.		11,400	11,400	0	
3.	1.	1.			120,490	116,010	4,480	
					60,703	54,923	5,780	
			1.		17,152	17,842	-690	
			1.		5,972	6,672	-700	
			1.		1,700	2,400	-700	-700,000 = -700,000
			2.		4,272	4,272	0	
			2.		1,360	1,360	0	
			1.		1,200	1,200	0	
			2.		160	160	0	
			3.		100	100	0	
			1.		100	100	0	
			4.	가	3,260	4,460	-1,200	
			1.		3,260	4,180	-920	가 -270,000 = -270,000
								-650,000 = -650,000
			2.		0	280	-280	가 -280,000 = -280,000
			5.		2,460	1,250	1,210	
			1.		1,860	950	910	() (1,860,000 × 1) 910,000
								- 950,000=
			2.		600	300	300	() (50,000 × 12) - 300,000=
			6.		4,000	4,000	0	
			1.		2,655	2,655	0	

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								()
				가				()
				2.	1,140	1,140	0	
				3.	205	205	0	
		2.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
		3.			150	150	0	
			1.		150	150	0	
				1.	150	150	0	
		4.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
		5.			3,010	3,010	0	
			1.		3,010	3,010	0	
				1.	3,010	3,010	0	
		6.			4,420	3,550	870	
			1.		480	1,050	-570	
				1.	480	1,050	-570	-570,000 -570,000
			2.		2,880	1,440	1,440	
				1.	2,880	1,440	1,440	() (30,000 1,440,000 × 3 × 32) - 1,440,000 =
			3.		1,060	1,060	0	
				1.	1,060	1,060	0	
		7.			22,220	22,980	-760	
			1.		1,610	2,180	-570	
				1.	0	500	-500	-500,000 = -500,000
				2.	1,610	1,680	-70	-70,000 = -70,000
			2.		610	800	-190	
				1.	610	800	-190	-140,000 = -140,000
								-50,000 = -50,000

: 4 (:)

								()
				가				()
			3.		20,000	20,000	0	
			1.		1,300	1,300	0	
			2.		3,900	3,900	0	
			3.		7,170	7,170	0	
			4.		1,000	1,000	0	
			5.		3,530	3,530	0	
			6.		3,100	3,100	0	
		8.			300	300	0	
		1.			300	300	0	
			1.		300	300	0	
		9.			12,651	6,291	6,360	
		1.			7,767	5,967	1,800	
			1.		828	828	0	
			2.		3,600	1,800	1,800	() (1,800,000 × 2) - 1,800,000= 1,800,000
			3.		3,239	3,239	0	
			4.		100	100	0	
		2.		()	324	324	0	
			1.		324	324	0	
		3.		()	4,560	0	4,560	
			1.		4,560	0	4,560	() × 6 = 490,000 2,940,000
								() × 165 = 4,000 660,000
								() × 160 = 6,000 960,000
		2.			34,787	36,087	-1,300	
		1.			9,257	9,257	0	
			1.		500	500	0	
				1.	500	500	0	
			2.		1,500	1,500	0	
				1.	1,500	1,500	0	

: 4 (:)

								()
				가				()
			3.		2,050	2,050	0	
			1.		2,050	2,050	0	
			4.		3,257	3,257	0	
			1.		600	600	0	
			2.		2,657	2,657	0	
			5.		1,950	1,950	0	
			1.		1,950	1,950	0	
		2.			16,740	17,740	-1,000	
		1.			4,340	4,340	0	
		1.			4,340	4,340	0	
		2.	(3)		12,400	13,400	-1,000	
		1.			12,400	13,400	-1,000	3 -1,000,000 = -1,000,000
		3.			6,900	6,900	0	
		1.	()	1,000	1,000	0		
		1.			1,000	1,000	0	
		2.			2,400	2,400	0	
		1.			2,400	2,400	0	
		3.7560+			2,000	2,000	0	
		1.			1,900	1,900	0	
		2.			100	100	0	
		4.			1,500	1,500	0	
		1.			1,500	1,500	0	
		4.			0	300	-300	
		1.			0	300	-300	
		1.			0	300	-300	-300,000 = -300,000
		5.			1,890	1,890	0	
		1.			450	450	0	
		1.			450	450	0	

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								()
				가				()
			2.		1,440	1,440	0	
			1.		1,440	1,440	0	
	3.				25,000	25,000	0	
		1.			25,000	25,000	0	
			1.		14,000	14,000	0	
				1.	1,380	1,380	0	
				2.	4,480	4,480	0	
				3.	7,640	7,640	0	
				4.	500	500	0	
			2.		8,000	8,000	0	
				1.	4,000	4,000	0	
				2.	4,000	4,000	0	
			3.		3,000	3,000	0	
				1.	2,850	2,850	0	
				2.	150	150	0	
4.					9,810	12,840	-3,030	
	1.				3,400	5,430	-2,030	
		1.			3,400	5,430	-2,030	
			1.		3,400	5,430	-2,030	
				1.	1,920	1,920	0	
				2.	1,480	3,510	-2,030	-540,000 = -540,000
								-50,000 = -50,000
								-1,440,000 = -1,440,000
	2.				6,310	7,310	-1,000	
		1.			6,310	7,310	-1,000	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		4,810	5,810	-1,000	

: 4 (:)

								()
				가				()
			1.		4,810	5,810	-1,000	(10,000 × 581) - 6,810,000= -1,000,000
		3.			500	500	0	
			1.		500	500	0	
	3.				100	100	0	
		1.			100	100	0	
			1.		100	100	0	
			1.		100	100	0	
5.					110,919	89,139	21,780	
	1.				7,519	7,739	-220	
		1.			7,519	7,739	-220	
			1.	가	500	720	-220	
			1.		500	720	-220	-100,000 = -100,000
								가 -120,000 = -120,000
		2.			2,200	2,200	0	
			1.		2,200	2,200	0	
		3.			2,819	2,819	0	
			1.		200	200	0	
			2.		2,619	2,619	0	
		4.			2,000	2,000	0	
			1.		2,000	2,000	0	
	2.				11,100	11,100	0	
		1. []			4,500	4,500	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2. Wee			2,000	2,000	0	
			1.		100	100	0	
			2.		80	80	0	
			3.		1,820	1,820	0	

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				()			
			가				
		3. []		1,500	1,500	0	
			1.	300	300	0	
			2.	1,050	1,050	0	
			3.	150	150	0	
		2.		6,600	6,600	0	
			1.	1,600	1,600	0	
			1.	1,600	1,600	0	
			2.	5,000	5,000	0	
			1.	5,000	5,000	0	
		3.		6,600	4,600	2,000	
			1.	6,600	4,600	2,000	
			1.	4,600	4,600	0	
			1.	4,600	4,600	0	
			2. SV ()	2,000	0	2,000	
			1.	2,000	0	2,000	() SV 200,000 × 10 = 2,000,000
		4.		85,700	65,700	20,000	
			1.	85,700	65,700	20,000	
			1.	12,000	12,000	0	
			1.	1,778	1,778	0	
			2.	10,222	10,222	0	
			2. ()	5,000	5,000	0	
			1.	5,000	5,000	0	
			3. ()	20,000	20,000	0	
			1.	7,000	7,000	0	
			2.	13,000	13,000	0	
			4. 가 ()	26,000	26,000	0	
			1.	22,390	22,390	0	
			2.	3,610	3,610	0	

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								()
				가				()
			5.	()	2,700	2,700	0	
			1.		2,700	2,700	0	
			6.	()	20,000	0	20,000	
			1.		7,500	0	7,500	() 7,500,000 × 1 = 7,500,000
			2.		12,500	0	12,500	() 1,250,000 × 10 = 9 12,500,000
6.					130,565	122,358	8,207	
	1.				35,154	32,754	2,400	
		1.			34,865	32,465	2,400	
			1.		7,460	7,460	0	
			1.		4,460	4,460	0	
			2.		3,000	3,000	0	
			2.		22,605	22,605	0	
			1.		6,883	6,883	0	
			2.		150	150	0	
			3.		12,852	12,852	0	
			4.		1,680	1,680	0	
			5.		640	640	0	
			6.		400	400	0	
			3.	()	4,800	2,400	2,400	
			1.		4,800	2,400	2,400	() × 2) - 2,400,000 = () (2,400,000 2,400,000
		2.			289	289	0	
			1.		1	1	0	
			1.		1	1	0	
			2.		288	288	0	
			1.		288	288	0	
	2.				92,311	86,304	6,007	
		1.			92,311	86,304	6,007	
			1.		35,680	32,680	3,000	

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								()
				가				
				1.	24,000	21,000	3,000	3,000,000 =

: 4 (:)

								()
				가				()
		2.			2,300	2,500	-200	
			1.		300	500	-200	
				1.	300	500	-200	(100,000 × 3) - 500,000= -200,000
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					493,735	459,088	34,647	