

: 3

(:)

								()	
				가					
1.					445,444	439,606	5,838		
	1.				24,668	24,668	0		
		1.			24,668	24,668	0		
			1.		24,668	24,668	0		
				1. ()	20,000	20,000	0		
				2.	4,668	4,668	0		
2.					420,611	414,773	5,838		
	1.				420,611	414,773	5,838		
		1.			420,611	414,773	5,838		
			1.		277,875	277,875	0		
				2.	142,736	136,898	5,838	() : (1,200,000 600,000 × 1) - 600,000 =	
								() : (3,200,000 1,000,000 × 1) - 2,200,000 =	
								() : 1,445,000 × 1 = 1,445,000	
								() : 1,613,000 × 1 = 1,613,000	
								=	
								() : 180,000 × 1 = 180,000	
								() : 1,000,000 × 1 = 1,000,000	
								=	
3.					165	165	0		
	1.				165	165	0		
		1.			165	165	0		
			1.		165	165	0		
2.					14,790	11,705	3,085		
	1.				12,819	10,605	2,214		
		1.			12,819	10,605	2,214		
			1.		12,654	10,440	2,214		
				1.	12,654	10,440	2,214	: 1,107,000 × 2 = 2,214,000	
				2.	165	165	0		
				1.	165	165	0		
2.					1,971	1,100	871		

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								()			
				가							
		1.			300	0	300				
			1.			300	0	300			
				1.		300	0	300	: 300,000 × 1 =	300,000	
		2.			1,671	1,100	571				
			1.			1,571	1,000	571			
				1.		1,571	1,000	571	: 571,520 × 1 =	571,000	
			2.			100	100	0			
				1.		100	100	0			
		3.					37,738	37,738	0		
	1.			37,738	37,738	0					
		1.			37,738	37,738	0				
			1.			37,738	37,738	0			
				1.			37,738	37,738	0		
					1.		37,738	37,738	0		
					497,972	489,049	8,923				

: 3 (:)

								()
				가				
1.					2,100	2,100	0	
	1.				2,100	2,100	0	
		1.			2,100	2,100	0	
			1.		300	300	0	
				1.	300	300	0	
			2.		1,800	1,800	0	
				1.	1,800	1,800	0	
	2.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
			2.		0	0	0	
				1.	0	0	0	
2.	/				123,515	117,801	5,714	
	1.				83,737	78,523	5,214	
		1.			83,737	78,523	5,214	
			1.		83,737	78,523	5,214	
				1.	83,737	78,523	5,214	1,107,000 × 2 = 2,214,000
								300,000 × 10 = 3,000,000
	2.				9,798	10,298	-500	
		1.			2,155	2,155	0	
			1.		2,155	2,155	0	
				1.	65	65	0	
				2.	2,090	2,090	0	
		2.			663	663	0	
			1.		663	663	0	
				1.	663	663	0	
		3.			5,780	5,780	0	

: 3 (:)

								()
				가				()
		1.			4,680	4,680	0	
			1.		4,680	4,680	0	
			2.		600	600	0	
			1.		600	600	0	
			3.		500	500	0	
			1.		500	500	0	
		4.			1,200	1,700	-500	
			1.		1,200	1,700	-500	
			1.		1,200	1,400	-200	-50,000 × 1 × 4 = -200,000
			2.		0	300	-300	-30,000 × 5 × 2 = -300,000
		3.			12,372	11,372	1,000	
			1.		12,372	11,372	1,000	
			1.		300	300	0	
				1.	300	300	0	
			2.		3,200	2,200	1,000	
			1.		3,200	2,200	1,000	() 200,000 × 5 = 1,000,000
			3.EBS		8,872	8,872	0	
			1.		2,400	0	2,400	() 30,000 × 80 × 1 = 2,400,000
			2.		5,672	8,872	-3,200	() -20,000 × 444 +8,000 = -8,872,000
								()EBS 745,333 × 6 = 4,472,000
								() 200,000 × 6 = 1,200,000
			3.		800	0	800	() 200,000 × 4 = 800,000
	4.				17,608	17,608	0	
		1.			2,750	2,750	0	
			1.		2,750	2,750	0	
			1.		2,750	2,750	0	
		2.			7,858	7,858	0	
			1.		7,858	7,858	0	

: 3 (:)

								()
				가				
				1.	7,858	7,858	0	
		3.			7,000	7,000	0	
			1.		7,000	7,000	0	
				1.	7,000	7,000	0	
3.					92,329	97,016	-4,687	
	1.				47,769	49,069	-1,300	
		1.			2,850	2,850	0	
			1.		1,575	1,575	0	
				1.	200	200	0	
				2.	1,375	1,375	0	
			2.		1,275	1,275	0	
				1.	1,275	1,275	0	
		2.	(, ,가)		8,110	8,110	0	
			1.		3,250	3,250	0	
				1.	200	200	0	
				2.	3,050	3,050	0	
			2.		4,860	4,860	0	
				1.	4,860	4,860	0	
		3.	(,)		400	400	0	
			1.		400	400	0	
				1.	400	400	0	
		4.	(,)		4,726	4,726	0	
			1.		200	200	0	
				1.	200	200	0	
			2.		2,400	2,400	0	
				1.	600	600	0	
				2.	1,800	1,800	0	
			3.		2,126	2,126	0	

: 3 (:)

								()
				가				()
				1.	2,126	2,126	0	
		5.	(, 2)		500	500	0	
			1.		500	500	0	
				1.	500	500	0	
		6.			2,660	2,660	0	
			1.		1,160	1,160	0	
				1.	360	360	0	
				2.	800	800	0	
			2.		1,500	1,500	0	
				1.	1,500	1,500	0	
		7.			15,042	16,342	-1,300	
			1.		2,400	2,400	0	
				1.	2,400	2,400	0	
			2.		2,610	2,910	-300	
				1.	2,400	2,700	-300	-300,000 × 1 = -300,000
				2.	210	210	0	
			3.		5,032	6,032	-1,000	
				1.	5,032	6,032	-1,000	() -500 × 2,000 = -1,000,000
			4.		5,000	5,000	0	
				1.	3,300	3,300	0	
				2.	1,300	1,300	0	
				3.	400	400	0	
		8.			2,831	2,831	0	
			1.		1,580	1,580	0	
				1.	1,580	1,580	0	
			2.	()	1,251	1,251	0	
				1.	1,251	1,251	0	
		9.			4,000	4,000	0	

: 3 (:)

								()
				가				()
		10.	1.		4,000	4,000	0	
				1.	4,000	4,000	0	
					6,650	6,650	0	
			1.		6,650	6,650	0	
				1.	6,300	6,300	0	
				2.	350	350	0	
		2.			44,560	47,947	-3,387	
		1.			1,200	1,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
					1,920	1,920	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
		2.			420	420	0	
				1.	420	420	0	
					12,755	15,355	-2,600	
			1.		2,200	2,200	0	
				1.	2,200	2,200	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
		3.			2,000	2,000	0	
				1.	2,000	2,000	0	
			4.		3,575	3,575	0	
				1.	110	110	0	
				2.	3,465	3,465	0	
			5.		2,000	2,000	0	
				1.	2,000	2,000	0	
			6.		1,980	4,580	-2,600	

: 3 (:)

								()
				가				()
				1.	1,980	4,580	-2,600	-1,100,000 × 1 = -1,100,000
								-10,000 × 150 × 1 = -1,500,000
		4.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		5.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		6.			1,252	1,252	0	
			1.		300	300	0	
				1.	300	300	0	
			2.		150	150	0	
				1.	150	150	0	
			3.		210	210	0	
				1.	210	210	0	
			4.		90	90	0	
				1.	90	90	0	
			5.		502	502	0	
				1.	502	502	0	
		7.			3,000	3,000	0	
			1.		3,000	3,000	0	
				1.	3,000	3,000	0	
		8.			9,718	8,105	1,613	
			1.		9,718	8,105	1,613	
				1.	3,840	3,840	0	
				2.	5,878	4,265	1,613	() 913,000 913,000 × 1 =
								() 10,000 × 70 = 700,000
		9.			14,315	16,715	-2,400	

: 3 (:)

								()
				가				()
			1.		14,315	16,715	-2,400	
			1.		14,275	15,275	-1,000	= -10,000 × 100 × 1 -1,000,000
			2.		40	1,440	-1,400	= -1,400,000 × 1 = -1,400,000
4.					34,600	34,600	0	
	1.				26,200	27,200	-1,000	
		1.			26,200	27,200	-1,000	
			1.		26,200	27,200	-1,000	
			1.		23,480	24,480	-1,000	= -30,000 × 33 -10,000 -1,000,000
			2.		2,720	2,720	0	
	2.				800	800	0	
		1.			800	800	0	
			1.		800	800	0	
			1.		800	800	0	
	3.				7,600	6,600	1,000	
		1.			7,600	6,600	1,000	
			1.		6,000	6,000	0	
			1.		6,000	6,000	0	
		2.			600	600	0	
			1.		600	600	0	
		3.			1,000	0	1,000	
			1.		500	0	500	() 250,000 × 2 = 500,000
			2.		500	0	500	() 13,200 × 30 = 396,000
								() 10,400 × 10 = 104,000
5.					37,550	18,266	19,284	
	1.				4,900	6,300	-1,400	
		1.			4,100	4,700	-600	
			1.		4,100	4,700	-600	
			1.		2,500	3,100	-600	= -150,000 × 4 = -600,000

: 3 (:)

								()
				가				()
				2.	1,600	1,600	0	
		2.		가	800	1,600	-800	
			1.	가	800	1,600	-800	
				1.	800	1,600	-800	OMR -800,000 × 1 = -800,000
	2.				30,380	9,696	20,684	
		1.			28,380	6,796	21,584	
			1.		13,125	6,466	6,659	
				1.	6,356	6,356	0	
				2.	110	110	0	
				3.	6,659	0	6,659	TV 6,659,000 × 1 = 6,659,000
		2.			330	330	0	
			1.		330	330	0	
			3.		14,925	0	14,925	
				1.	14,925	0	14,925	910,000 × 15 = 13,650,000
								255,000 × 5 = 1,275,000
		2.			2,000	2,900	-900	
			1.		2,000	2,900	-900	
				1.	1,600	2,500	-900	-500,000 × 1 = -500,000
								-400,000 × 1 = -400,000
			2.		400	400	0	
	3.				2,270	2,270	0	
		1.		(Wee)	2,270	2,270	0	
			1.		2,000	2,000	0	
				1.	450	450	0	
				2.	380	380	0	
				3.	1,170	1,170	0	
			2.		270	270	0	
				1.	270	270	0	

: 3 (:)

								()
				가				
6.					207,378	218,766	-11,388	
	1.				113,076	114,376	-1,300	
		1.			5,510	5,510	0	
			1.		5,510	5,510	0	
				1.	3,000	3,000	0	
				2.	2,510	2,510	0	
		2.			103,866	105,166	-1,300	
			1.		15,623	18,968	-3,345	
				1.	2,250	2,250	0	
				2.	12,555	15,000	-2,445	-35,000 × 25 × 3 = -2,625,000
								() 90,000 × 2 = 180,000
				3.	528	1,428	-900	-9,000 × 10 × 10 = -900,000
				4.	290	290	0	
			2.		4,800	4,800	0	
				1.	4,800	4,800	0	
			3.		20,638	20,638	0	
				1.	18,531	18,531	0	
				2.	2,107	2,107	0	
			4.		33,369	33,369	0	
				1.	31,251	31,251	0	
				2.	2,118	2,118	0	
			5.		5,195	3,150	2,045	
				1.	1,200	600	600	() 50,000 × 2 × 6 = 600,000
				2.	3,995	2,550	1,445	() 20,000 × 1 = 340,000
								() 65,000 × 1 = 1,105,000
			6.		4,241	4,241	0	
				1.	4,241	4,241	0	
			7.	()	20,000	20,000	0	

: 3 (:)

								()
				가				()
				1.	20,000	20,000	0	
		3.			3,700	3,700	0	
			1.		1,700	1,700	0	
				1.	700	700	0	
				2.	1,000	1,000	0	
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	
		2.			83,767	91,655	-7,888	
			1.		83,767	91,655	-7,888	
				1.	52,573	54,173	-1,600	
				1.	30	30	0	
				2.	38,796	38,796	0	
				3.	5,697	5,697	0	
				4.	8,050	9,650	-1,600	-130,000 × 10 = -1,300,000
								-300,000 × 1 = -300,000
			2.		556	556	0	
				1.	556	556	0	
			3.		6,500	6,500	0	
				1.	6,500	6,500	0	
			4.		11,170	15,358	-4,188	
				1.	10,870	15,058	-4,188	-200,000 × 2 = -400,000
								-3,700,000 × 1 = -3,700,000
								-88,000 × 1 = -88,000
				2.	300	300	0	
			5.		3,100	3,900	-800	
				1.	3,100	3,900	-800	-80,000 × 10 = -800,000
			6.		3,168	3,168	0	
				1.	3,168	3,168	0	

: 3 (:)

								()
				가				()
			7.		6,700	8,000	-1,300	
			1.		6,700	8,000	-1,300	= -1,300,000 × 1 -1,300,000
	3.				8,255	10,455	-2,200	
		1.			8,255	10,455	-2,200	
			1.		6,429	7,629	-1,200	
			1.		5,220	6,420	-1,200	-30,000 × 20 = -600,000
			2.		1,209	1,209	0	-300,000 × 2 = -600,000
		2.			200	1,200	-1,000	
			1.		200	1,200	-1,000	-100,000 × 10 = -1,000,000
		3.			540	540	0	
			1.		540	540	0	
		4.			86	86	0	
			1.		86	86	0	
		5.			1,000	1,000	0	
			1.		1,000	1,000	0	
	4.				800	800	0	
		1.			800	800	0	
			1.		800	800	0	
			1.		800	800	0	
	5.				1,480	1,480	0	
		1.			1,480	1,480	0	
			1.		1,480	1,480	0	
			1.		1,480	1,480	0	
	7.				500	500	0	
		1.			500	500	0	
			1.		500	500	0	
			1.		500	500	0	

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: 3 (:)

								()
				가				
				1.	500	500	0	
					497,972	489,049	8,923	