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									( )	
				가						
1.					322,571	298,764	23,807			
1.					9,000	9,000	0			
	1.				9,000	9,000	0			
		1.			9,000	9,000	0			
			1.		9,000	9,000	0			
				1.	9,000	9,000	0			
2.					313,571	289,764	23,807			
	1.				313,571	289,764	23,807			
		1.			313,571	289,764	23,807			
			1.		147,179	144,539	2,640	144539000*1 = : (147,179,000 × 1 ) - 144,539,000 =	2,640,000	
			2.		166,392	145,225	21,167	( )3,9000,000*1 = : (6,500,000 × 1 ) - 5,000,000 =	1,500,000	
								( )6,300,000 *1 = : (13,840,000 × 1 ) - 6,300,000 =	7,540,000	
								( )3520000 *1 = : 3,520,000 × 1 =	3,520,000	
								( )5,000,000 *1 = : 5,000,000 × 1 =	5,000,000	
								( )500,000 *1 = : 500,000 × 1 =	500,000	
								( )3,107,000 *1 = : 3,107,000 × 1 =	3,107,000	
2.					22,657	10,444	12,213			
	1.				22,557	10,344	12,213			
		1.			22,557	10,344	12,213			
			1.		10,344	10,344	0			
				1.	10,344	10,344	0			
			2.		12,213	0	12,213			
				1.	12,213	0	12,213	: 12,213,000	12,213,000	
	2.				100	100	0			
		1.			50	50	0			
			1.		50	50	0			
				1.	50	50	0			
		2.			50	50	0			
			1.		20	20	0			

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								( )	
				가					
				1.	20	20	0		
				2.	30	30	0		
				1.	30	30	0		
3.					7,208	7,208	0		
	1.				7,208	7,208	0		
		1.			7,208	7,208	0		
			1.		7,208	7,208	0		
				1.	7,208	7,208	0		
					352,436	316,416	36,020		

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								( )
				가				( )
1.					2,100	2,100	0	
	1.				2,100	2,100	0	
		1.			2,100	2,100	0	
			1.		2,100	2,100	0	
				1.	2,100	2,100	0	
2.	/				29,124	20,611	8,513	
	1.				10,344	10,344	0	
		1.			10,344	10,344	0	
			1.		9,212	9,212	0	
				1.	9,212	9,212	0	
			2.		1,132	1,132	0	
				1.	1,132	1,132	0	
	2.				5,867	5,867	0	
		1.			3,818	3,818	0	
			1.		700	700	0	
				1.	700	700	0	
			2.		2,700	2,700	0	
				1.	400	400	0	
				2.	2,300	2,300	0	
			3.		100	100	0	
				1.	100	100	0	
			4.		318	318	0	
				1.	318	318	0	
		2.			2,049	2,049	0	
			1.		649	649	0	
				1.	649	649	0	
			2.		800	800	0	
				1.	800	800	0	

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								( )
				가				( )
			3.		600	600	0	
			1.		600	600	0	
	3.				12,213	0	12,213	
		1.			12,213	0	12,213	
			1.		12,213	0	12,213	
			1.		12,213	0	12,213	12,213,000 12,213,000
	4.				700	4,400	-3,700	
		1.			700	4,400	-3,700	
			1.		0	3,700	-3,700	
			1.		0	3,700	-3,700	-3,700,000 -3,700,000
		2.			700	700	0	
			1.		700	700	0	
3.					83,625	85,625	-2,000	
	1.				59,815	61,815	-2,000	
		1.			5,790	5,790	0	
			1.		3,690	3,690	0	
			1.		3,000	3,000	0	
			2.		690	690	0	
		2.			700	700	0	
			1.		700	700	0	
		3.			1,400	1,400	0	
			1.		1,400	1,400	0	
		2.			500	500	0	
			1.		300	300	0	
			1.		300	300	0	
		2.			200	200	0	
			1.		200	200	0	
		3.			1,300	1,300	0	

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								( )
				가				( )
			1.		1,300	1,300	0	
			1.		1,300	1,300	0	
		4.			21,000	23,000	-2,000	
			1.		500	500	0	
			1.		500	500	0	
			2.		500	500	0	
			1.		500	500	0	
			3.		0	2,000	-2,000	
			1.		0	2,000	-2,000	-2,000,000 -2,000,000
			4.		20,000	20,000	0	
			1.		3,100	3,100	0	
			2.		16,900	16,900	0	
		5.			3,630	3,630	0	
			1.		2,550	2,550	0	
			1.		900	900	0	
			2.		1,650	1,650	0	
			2.		1,080	1,080	0	
			1.		480	480	0	
			2.		600	600	0	
		6.			9,140	9,140	0	
			1.		4,240	4,240	0	
			1.		300	300	0	
			2.		1,740	1,740	0	
			3.		2,200	2,200	0	
			2.		4,400	4,400	0	
			1.		4,400	4,400	0	
			3.		500	500	0	
			1.		500	500	0	

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				가					
		7.			17,350	17,350	0		
		1.			4,150	4,150	0		
			1.			1,350	1,350	0	
				2.			2,800	2,800	0
		2.			400	400	0		
			1.			400	400	0	
		3.			800	800	0		
			1.			800	800	0	
		4.			12,000	12,000	0		
			1.			5,477	5,477	0	
				2.			6,523	6,523	0
		8.			1,105	1,105	0		
		1.			200	200	0		
			1.			200	200	0	
		2.			600	600	0		
			1.			600	600	0	
		3.			305	305	0		
			1.			305	305	0	
		2.			23,810	23,810	0		
		1. [    ]			11,250	11,250	0		
			1.			950	950	0	
				1.			950	950	0
			2.			2,000	2,000	0	
				1.			2,000	2,000	0
			3.			450	450	0	
				1.			450	450	0
			4.			850	850	0	
				1.			850	850	0

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								( )		
				가				( )		
			5.		3,500	3,500	0			
			1.		3,500	3,500	0			
			6. [ ]		1,000	1,000	0			
			1.		1,000	1,000	0			
			7. ( )		1,500	1,500	0			
			1.		1,500	1,500	0			
			8.		1,000	1,000	0			
			1.		1,000	1,000	0			
			2.		1,900	1,900	0			
			1.		1,900	1,900	0			
			1.		1,900	1,900	0			
			3.		10,660	10,660	0			
			1.		2,300	2,300	0			
			1.		2,300	2,300	0			
			2.		8,000	8,000	0			
			1.		7,600	7,600	0			
			2.		400	400	0			
			3.		360	360	0			
			1.		360	360	0			
			4.		33,714	32,214	1,500			
			1.		27,723	26,223	1,500			
			1.		27,723	26,223	1,500			
			1.		6,510	6,510	0			
			1.		5,760	5,760	0			
			2.		750	750	0			
			2. ( )		6,500	5,000	1,500			
			1.		6,500	5,000	1,500	( )	1,500,000	1,500,000
			3. ( )		5,713	5,713	0			

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								( )
				가				( )
			1.		5,713	5,713	0	
			4.	( )	9,000	9,000	0	
			1.		1,320	1,320	0	
			2.		7,680	7,680	0	
			2.		5,991	5,991	0	
		1.			5,991	5,991	0	
		1.			4,750	4,750	0	
			1.		4,750	4,750	0	
		2.			400	400	0	
			1.		400	400	0	
		3.			700	700	0	
			1.		700	700	0	
		4.416			141	141	0	
			1.		141	141	0	
	5.				93,427	92,487	940	
		1.			3,400	3,400	0	
		1.			3,400	3,400	0	
		1.			200	200	0	
			1.		200	200	0	
		2.			1,000	1,000	0	
			1.		1,000	1,000	0	
		3.			1,750	1,750	0	
			1.		1,750	1,750	0	
		4.			400	400	0	
			1.		400	400	0	
		5.			50	50	0	
			1.		50	50	0	
	2.				44,650	46,650	-2,000	



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								( )
				가				( )
		1.			44,650	46,650	-2,000	
		1.			1,650	1,650	0	
			1.		1,650	1,650	0	
		2.	가		500	2,500	-2,000	
			1.		500	2,500	-2,000	가 -2,000,000 -2,000,000
		3.			500	500	0	
			1.		500	500	0	
		4.			2,000	2,000	0	
			1.		2,000	2,000	0	
		5.			30,000	30,000	0	
			1.		500	500	0	
			2.		27,289	27,289	0	
			3.		2,211	2,211	0	
		6.	( )		10,000	10,000	0	
			1.		1,000	1,000	0	
			2.		9,000	9,000	0	
	3.				36,557	36,557	0	
		1.			36,557	36,557	0	
		1.			5,050	5,050	0	
			1.		2,050	2,050	0	
			2.		3,000	3,000	0	
		2.			4,507	4,507	0	
			1.		4,507	4,507	0	
		3.			25,000	25,000	0	
			1.		20,000	20,000	0	
			2.		5,000	5,000	0	
		4.			2,000	2,000	0	
			1.		2,000	2,000	0	

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	4.				8,820	5,880	2,940			
	1.					8,820	5,880	2,940		
		1.					8,820	5,880	2,940	
			1.					8,820	5,880	2,940

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								( )
				가				( )
			9.		2,304	2,304	0	
			1.		2,304	2,304	0	
			10.		500	0	500	
			1.		500	0	500	( ) x 1 = 500,000 500,000
			11.		3,107	0	3,107	
			1.		3,107	0	3,107	( ) 3,107,000 x 1 = 3,107,000
			2.		38,485	35,085	3,400	
			1.		38,485	35,085	3,400	
			1.		12,979	11,779	1,200	
			1.		6,340	5,220	1,120	1,120,000 1,120,000
			2.		1,730	1,730	0	
			3.		4,909	4,829	80	80,000 80,000
			2.		3,600	3,600	0	
			1.		3,600	3,600	0	
			3.		12,300	7,300	5,000	
			1.		11,900	6,900	5,000	5,000,000 5,000,000
			2.		400	400	0	
			4.		5,758	8,558	-2,800	
			1.		3,200	6,000	-2,800	-2,800,000 -2,800,000
			2.		2,558	2,558	0	
			5.		3,360	3,360	0	
			1.		3,360	3,360	0	
			6.		488	488	0	
			1.		488	488	0	
			3.		2,300	2,300	0	
			1.		800	800	0	
			1.		800	800	0	
			1.		200	200	0	

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								( )
				가				( )
				2.	600	600	0	
		2.			1,300	1,300	0	
			1.		1,300	1,300	0	
				1.	400	400	0	
				2.	900	900	0	
		3.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
7.					18,728	10,208	8,520	
	1.				18,728	10,208	8,520	
		1.			18,728	10,208	8,520	
			1.		10,208	10,208	0	
				1.	10,208	10,208	0	
			2.		3,520	0	3,520	
				1.	3,520	0	3,520	( ) × 1 = 3,520,000 3,520,000
			3.		5,000	0	5,000	
				1.	5,000	0	5,000	( ) 5,000,000 × 1 = 5,000,000
8.					500	500	0	
	1.				500	500	0	
		1.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
					352,436	316,416	36,020	