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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			
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				()
		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.		1.		5,760	5,760	0	
	1.		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.			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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				가				()	
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	2,940,000	2,940,000	
6.				91,218	72,671	18,547			
	1.			50,433	35,286	15,147			
		1.		50,433	35,286	15,147			
			1.	15,972	11,972	4,000			
				15,200	11,200	4,000	4,000,000	4,000,000	
				672	672	0			
				100	100	0			
			2.	5,100	5,100	0			
				2,100	2,100	0			
				3,000	3,000	0			
			3.	720	720	0			
				720	720	0			
			4.	260	260	0			
				260	260	0			
			5.	90	90	0			
				90	90	0			
			6.	4,940	4,940	0			
				2,940	2,940	0			
				2,000	2,000	0			
			7.	3,600	3,600	0			
				3,600	3,600	0			
			8.	13,840	6,300	7,540			
				2,400	1,200	1,200	()	1,200,000	1,200,000
				11,440	5,100	6,340	()	6,340,000	6,340,000

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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			

: 3 (:)

				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		