

2017

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3	696,305	679,856			16,449		2.4		
		0	12,272	1.7		430	55,440	7.9	
		16,449	546,293	78.4	/	4,969	230,593	33.1	
		0	127,829	18.3		6,324	131,220	18.8	
		0	2,600	0.3		500	58,715	8.4	
		0	7,311	1.0		3,689	115,112	16.5	
						537	105,225	15.1	

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									()	
				가						
1.					558,565	542,116	16,449			
1.					12,272	12,272	0			
	1.				12,272	12,272	0			
		1.			12,272	12,272	0			
			1.		12,272	12,272	0			
				1.	12,272	12,272	0			
2.					546,293	529,844	16,449			
1.					546,293	529,844	16,449			
	1.				546,293	529,844	16,449			
		1.			201,019	201,019	0			
			2.		345,274	328,825	16,449	() × 1) - 7,320,000 =	: (11,030,000 3,710,000	
								() × 1) - 920,000 =	: (1,600,000 680,000	
								()) - 300,000 =	: (600,000 × 1 300,000	
								() × 1) - 52,000 =	: (311,000 259,000	
								() ² × 1 =	: 300,000 300,000	
								() × 1 =	: 200,000 200,000	
								() 100,000 × 1 =	: 100,000	
								() =	: 2,000,000 × 1 2,000,000	
								() × 1 =	: 8,900,000 8,900,000	
2.					130,429	130,429	0			
1.					127,829	127,829	0			
	1.				127,829	127,829	0			
		1.			63,034	63,034	0			
			1.		63,034	63,034	0			
			2.		49,555	49,555	0			
				1.	49,555	49,555	0			
			3.		15,240	15,240	0			
				1.	15,240	15,240	0			
2.					2,600	2,600	0			

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								()		
				가						
		1.			2,000	2,000	0			
			1.			2,000	2,000	0		
				1.			2,000	2,000	0	
		2.			600	600	0			
			1.			300	300	0		
				1.			300	300	0	
			2.			300	300	0		
				1.			300	300	0	
		3.			7,311	7,311	0			
			1.			7,311	7,311	0		
1.				7,311	7,311	0				
	1.					7,311	7,311	0		
				1.			7,311	7,311	0	
					696,305	679,856	16,449			

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								()
				가				
1.					55,440	55,010	430	
1.					53,396	53,396	0	
	1.				53,396	53,396	0	
		1.			51,276	51,276	0	
			1.		47,306	47,306	0	
			2.		3,970	3,970	0	
		2.		()	2,120	2,120	0	
			1.		2,120	2,120	0	
2.					2,044	1,614	430	
	1.				1,744	1,614	130	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			150	150	0	
			1.		150	150	0	
		3.			0	0	0	
			1.		0	0	0	
		4.			430	300	130	
			1.		430	300	130	(107,500 × 2 × 2) - 300,000 = 130,000
		5.		가 SW	164	164	0	
			1.		164	164	0	
	2.				300	0	300	
		1.			200	0	200	
			1.		200	0	200	() 200,000 × 1 = 200,000
		2.			100	0	100	
			1.		100	0	100	() 100,000 × 1 = 100,000
2.	/				230,593	225,624	4,969	
	1.				88,374	86,815	1,559	
		1.			88,374	86,815	1,559	

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								()
				가				()
			1.		66,830	66,830	0	
			1.		66,830	66,830	0	
			2.		411	152	259	
			1.		411	152	259	() (51,760 × 6) - 52,000 = 259,000
			3.		11,494	10,194	1,300	
			1.		5,804	5,804	0	
			2.		5,640	4,340	1,300	가 () (5,000 × 578) - 1,590,000 = 1,300,000
			3.		50	50	0	
			4.		4,902	4,902	0	
			1.		4,902	4,902	0	
			5.		4,500	4,500	0	
			1.		4,500	4,500	0	
			6.	,	237	237	0	
			1.		237	237	0	
			2.		7,020	7,920	-900	
			1. []		4,544	4,544	0	
			1.		1,900	1,900	0	
			1.		600	600	0	
			2.		700	700	0	
			3.		600	600	0	
			2.		844	844	0	
			1.		844	844	0	
			3.		300	300	0	
			1.		300	300	0	
			4.		150	150	0	
			1.		150	150	0	
			5.		350	350	0	
			1.		150	150	0	

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								()
				가				()
			2.		200	200	0	
		6. []			1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			2,476	3,376	-900	
			1.		1,026	1,376	-350	
				1.	1,026	1,376	-350	(37,500 × 4) - 500,000 = -350,000
			2.		550	600	-50	
				1.	550	600	-50	(275,000 × 2) - 600,000 = -50,000
			3.		100	600	-500	
				1.	100	600	-500	(100,000 × 1) - 600,000 = -500,000
			4.		800	800	0	
				1.	800	800	0	
		3.			110,227	106,517	3,710	
			1.		46,292	46,292	0	
				1.	46,292	46,292	0	
				1.	46,292	46,292	0	
			2.		49,555	49,555	0	
				1.	9,600	9,600	0	
				1.	9,600	9,600	0	
			2.		34,405	34,405	0	
				1.	34,405	34,405	0	
			3.	()	5,550	5,550	0	
				1.	5,550	5,550	0	
		3.			12,230	8,520	3,710	
			1.		11,030	7,320	3,710	
				1.	11,030	7,320	3,710	() 1,759,320 × 1 = 1,760,000
								() 50,000 × 13 = 1,950,000
			2.		1,200	1,200	0	

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								()
				가				()
				1.	1,200	1,200	0	
		4.			2,150	2,150	0	
			1.		2,150	2,150	0	
				1.	2,150	2,150	0	
		4.			24,972	24,372	600	
			1.		24,972	24,372	600	
				1.	5,702	5,702	0	
				1.	5,702	5,702	0	
			2.		750	750	0	
				1.	750	750	0	
			3.		2,370	1,770	600	
				1.	2,370	1,770	600	(237,000 × 10) - 600,000
				2.	0	0	0	1,770,000 =
			4.		16,150	16,150	0	
				1.	16,150	16,150	0	
3.					131,220	124,896	6,324	
		1.			94,310	84,514	9,796	
			1.		22,779	22,772	7	
				1.	2,745	2,745	0	
				1.	2,745	2,745	0	
			2.		1,000	1,000	0	
				1.	400	400	0	
				2.	600	600	0	
			3.		2,000	2,000	0	
				1.	2,000	2,000	0	
			4.		800	800	0	
				1.	800	800	0	
			5.		9,196	10,469	-1,273	

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								()
				가				()
				1.	4,800	4,800	0	
				2.	4,396	5,669	-1,273	(29,700 × 2 × 5) - 1,000,000 = -703,000
								-1,200 × 25 × 19 = -570,000
				6. ()	102	102	0	
				1.	102	102	0	
				7.	4,136	4,136	0	
				1.	3,520	3,520	0	
				2.	616	616	0	
				8.	2,800	1,520	1,280	
				1.	1,600	920	680	() (20,000 × 8) - 100,000 = 60,000
								() (20,000 × 72) - 820,000 = 620,000
				2.	1,200	600	600	() (50,000 × 2 × 12) - 600,000 = 600,000
				2.	12,930	2,030	10,900	
				1.	2,030	2,030	0	
				1.	2,030	2,030	0	
				2.2015	2,000	0	2,000	
				1.	2,000	0	2,000	() 100,000 × 10 × 2 = 2,000,000
				3.	8,900	0	8,900	
				1.	4,900	0	4,900	() 4,900,000 × 1 = 4,900,000
				2.	4,000	0	4,000	() 4,000,000 × 1 = 4,000,000
				3.	56	100	-44	
				1.	56	100	-44	
				1.	56	100	-44	(14,000 × 4 × 1) - 100,000 = -44,000
				4.	600	600	0	
				1.	600	600	0	
				1.	600	600	0	
				5.	200	200	0	
				1.	200	200	0	

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								()
				가				()
				1.	200	200	0	
		6.			57,745	58,812	-1,067	
			1.		307	307	0	
				1.	307	307	0	
			2.		840	840	0	
				1.	840	840	0	
			3.		900	900	0	
				1.	900	900	0	
			4.		200	200	0	
				1.	200	200	0	
			5.		240	690	-450	
				1.	0	450	-450	-30,000 × 3 × 5 = -450,000
				2.	240	240	0	
			6.		1,200	1,200	0	
				1.	1,200	1,200	0	
			7.		0	182	-182	
				1.	0	182	-182	-18,200 × 10 = -182,000
			8.		0	200	-200	
				1.	0	200	-200	-50,000 × 2 × 2 = -200,000
			9.		940	940	0	
				1.	940	940	0	
			10.		3,950	4,510	-560	
				1.	450	450	0	
				2.	3,500	3,500	0	-70,000 × 1 = -70,000
								(40,000 × 1 × 36) - 1,400,000 = 40,000
								(30,000 × 1 × 36) - 1,050,000 = 30,000
				3.	0	560	-560	-3,000 × 12 × 10 = -360,000
								-100,000 × 1 × 2 = -200,000

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					()			
				가				
			11.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
			12.3		4,260	4,400	-140	
			1.		4,260	4,400	-140	$\begin{matrix} 3 \\ \times 1 \times 213 \end{matrix} \text{) } - 4,400,000 = \begin{matrix} (20,000 \\ -140,000 \end{matrix}$
			13.		3,525	1,200	2,325	
			1.		3,525	200	3,325	$\begin{matrix} (\\ \times 10 \times 2 \end{matrix} \text{) } - 200,000 = \begin{matrix} (176,250 \\ 3,325,000 \end{matrix}$
			2.		0	1,000	-1,000	$-500,000 \times 2 = -1,000,000$
			14.		0	800	-800	
			1.		0	800	-800	$-40,000 \times 5 \times 4 = -800,000$
			15.		500	500	0	
			1.		500	500	0	
			16.		0	300	-300	
			1.		0	300	-300	$-10,000 \times 10 \times 3 = -300,000$
			17.		40	200	-160	
			1.		40	200	-160	$\begin{matrix} (10,000 \times 4 \\ = \end{matrix} \text{) } - 200,000 = -160,000$
			18.		900	900	0	
			1.		600	600	0	
			2.		300	300	0	
			19.		100	100	0	
			1.		100	100	0	
			20.		500	500	0	
			1.		500	500	0	
			21.		308	508	-200	
			1.		308	508	-200	$\begin{matrix} (300,000 \times 1 \\ = \end{matrix} \text{) } - 500,000 = -200,000$
			22.		0	400	-400	
			1.		0	400	-400	$-20,000 \times 10 \times 2 = -400,000$
			23.		8,640	8,640	0	

: 3 (:)

								()
				가				()
				1.	8,640	8,640	0	
			24.		5,400	5,400	0	
				1.	5,400	5,400	0	
			25.		22,435	22,435	0	
				1.	20,424	20,424	0	
				2.	2,011	2,011	0	
			26.		300	300	0	
				1.	300	300	0	
			27.		1,200	1,200	0	
				1.	300	300	0	
				2.	900	900	0	
			28.		1,060	1,060	0	
				1.	1,060	1,060	0	
		2.			36,910	40,382	-3,472	
		1.			5,328	6,500	-1,172	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
			2.		744	2,000	-1,256	
				1.	744	2,000	-1,256	(74,400 × 10 × 1) - 2,000,000 = -1,256,000
			3.		1,326	1,500	-174	
				1.	1,326	1,500	-174	(1) -20,000 × 1 = -20,000
								(2) -8,000 × 1 = -8,000
								(3) -110,000 × 1 = -110,000
								(5) -6,000 × 1 = -6,000
								(6) -30,000 × 1 = -30,000
			4.	(가)	1,258	1,000	258	
				1.	1,258	1,000	258	() (157,250 × 4 × 2) - 1,000,000 = 258,000
		2.			2,272	2,272	0	

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								()
				가				()
			1.	()	2,272	2,272	0	
			1.		70	70	0	
			2.		2,202	2,202	0	
			3.		26,580	27,880	-1,300	
			1.		13,140	14,440	-1,300	
			1.		5,115	9,600	-4,485	$(34,100 \times 15 \times 10) - 9,600,000 = -4,485,000$
			2.		7,025	3,840	3,185	$(140,500 \times 10 \times 5) - 3,840,000 = 3,185,000$
			3.		1,000	1,000	0	
			2.		10,000	10,000	0	
			1.		5,160	6,300	-1,140	$(30,000 \times 1 \times 148) - 5,400,000 = -960,000$
								$(30,000 \times 3 \times 2 \times 4) - 900,000 = -180,000$
			2.		1,972	3,700	-1,728	$(98,600 \times 10 \times 2) - 3,700,000 = -1,728,000$
			3.		2,868	0	2,868	$() \times 2 = 1,434,000 \times 2 = 2,868,000$
			3.		2,640	2,640	0	
			1.		2,640	2,640	0	
			4.		800	800	0	
			1.		800	800	0	
			4.		730	730	0	
			1.		500	500	0	
			1.		500	500	0	
			2.		230	230	0	
			1.		230	230	0	
			5.		2,000	3,000	-1,000	
			1.		0	0	0	
			1.		0	0	0	
			2.		0	1,000	-1,000	
			1.		0	1,000	-1,000	$-100,000 \times 10 \times 1 = -1,000,000$
			3.		2,000	2,000	0	

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								()
				가				()
				1.	900	1,400	-500	(50,000 × 2 × 9) - 1,400,000 = -500,000
				2.	430	600	-170	(107,500 × 2 × 2) - 600,000 = -170,000
				3.	670	0	670	335,000 × 2 = 670,000
4.					58,715	58,215	500	
	1.				50,055	49,555	500	
		1.			15,150	15,150	0	
			1.		15,150	15,150	0	
				1.	13,500	13,500	0	
				2.	1,650	1,650	0	
		2.			34,905	34,405	500	
			1.		18,000	18,000	0	
				1.	17,712	17,712	0	
				2.	288	288	0	
			2.		16,905	16,405	500	
				1.	8,400	8,400	0	
				2.	8,505	8,005	500	(21,900 × 150) -2,785,000 = 500,000
	2.				8,660	8,660	0	
		1.			8,660	8,660	0	
			1.		5,447	4,500	947	
				1.	5,447	4,500	947	18,940 × 50 = 947,000
			2.		553	1,500	-947	
				1.	553	1,500	-947	(55,300 × 5 × 2) - 1,000,000 = -447,000
								-500,000 × 1 = -500,000
			3.		2,000	2,000	0	
				1.	2,000	2,000	0	
			4.		660	660	0	
				1.	600	600	0	
				2.	60	60	0	

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									()
				가					()
5.					115,112	111,423	3,689		
	1.				9,514	10,270	-756		
		1.			9,514	10,270	-756		
			1.		500	500	0		
				1.	500	500	0		
			2.		800	800	0		
				1.	800	800	0		
			3.		440	440	0		
				1.	440	440	0		
			4.	가	200	200	0		
				1.	200	200	0		
			5.		1,050	1,050	0		
				1.	1,050	1,050	0		
			6.		324	280	44		
				1.	324	280	44	44,000 × 1 =	44,000
			7.		1,700	2,500	-800		
				1.	1,700	2,500	-800	(700,000 × 1) - 1,500,000 =	-800,000
			8.	() 3,500	3,500	0			
				1.	400	1,000	-600	(-200,000 × 2 × 1) + (-50,000 × 2 × 2) =	-600,000
				2.	2,747	1,550	1,197	(10,100 × 40) - 400,000 =	4,000
								(335,000 × 2) - 300,000 =	370,000
								(,) (371,500 × 2) - 450,000 =	293,000
								(800,000 × 1) - 400,000 =	400,000
								130,000 × 1 =	130,000
				3.	221	500	-279	(221,000 × 1) - 500,000 =	-279,000
				4.	132	450	-318	(132,000 × 1) - 450,000 =	-318,000
			9.	(1,000) 1,000	1,000	0			
				1.	1,000	1,000	0		

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									()	
				가						
2.					42,000	42,000	0			
	1.				42,000	42,000	0			
		1.			42,000	42,000	0			
			1.		5,900	5,900	0			
				2.		5,828	6,434	-606	(436,000 × 4 × 1) - 1,950,000 =	-206,000
									-200,000 × 2 =	-400,000
				3.		720	1,320	-600	× 1 × 2 = , -300,000	-600,000
			4.		6,283	6,650	-367	22,500 × 2 × 1 =	45,000	
								(50,000 × 2 × 1) - 450,000 =	-350,000	
								(3,069,000 × 2 × 1) - 6,200,000 =	-62,000	
				5.		22,499	20,926	1,573	(793,000 × 4) - 3,000,000 =	172,000
								(36,470 × 100 × 1) - 4,000,000 =	-353,000	
								(67,500 × 15 × 2) - 2,450,000 =	-425,000	
								(73,000 × 5 × 1) - 726,000 =	-361,000	
								(265,600 × 10 × 1) - 2,450,000 =	206,000	
								(272,000 × 5) - 1,000,000 =	360,000	
							(1) (1,050,000 × 1) - 950,000 =	100,000		
							(3) (1,060,000 × 1) - 950,000 =	110,000		
							(6) (2,014,000 × 1) - 950,000 =	1,064,000		
							() 100,000 × 7 =	700,000		
		6.		174	174	0				
		7.		596	596	0				
	3.				8,976	5,660	3,316			
	1.				500	500	0			
		1.			500	500	0			
			1.		100	200	-100	(50,000 × 2 × 1) - 200,000 =	-100,000	
				2.		400	300	100	(200,000 × 2 × 1) - 300,000 =	100,000
			2.			8,476	5,160	3,316		

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				가				()
			1.		8,476	5,160	3,316	
			1.		2,100	2,500	-400	(100,000 × 8 × 2) - 2,000,000 = -400,000
			2.		6,200	2,160	4,040	(1,240,000 × 5 × 1) - 2,160,000 = 4,040,000
			3.		176	500	-324	(176,000 × 1 × 1) - 500,000 = -324,000
		4.			54,622	53,493	1,129	
		1.			54,622	53,493	1,129	
			1.FC·		3,629	2,500	1,129	
			1.		3,629	2,500	1,129	FC· 1,129,000 × 1 = 1,129,000
			2.		21,000	21,000	0	
			1.		0	2,000	-2,000	1 -1,000,000 × 2 = -2,000,000
			2.		21,000	19,000	2,000	7 (2,100,000 × 10) - 19,000,000 = 2,000,000
			3.	()	29,993	29,993	0	
			1.		7,470	5,500	1,970	1 (2,490,000 × 3) - 5,500,000 = 1,970,000
			2.		11,852	13,999	-2,147	49 (237,040 × 50) - 13,999,000 = -2,147,000
			3.		10,671	10,494	177	FC 7 (1,778,500 × 6) - 10,494,000 = 177,000
		6.			105,225	104,688	537	
		1.			38,359	36,832	1,527	
			1.		20,920	20,460	460	
			1.		7,700	6,000	1,700	
			1.		1,100	1,400	-300	(100,000 × 3 × 1) - 600,000 = -300,000
			2.		6,000	4,000	2,000	(20,000 × 10 × 30) - 4,000,000 = 2,000,000
			3.		600	600	0	
			2.		6,700	6,700	0	
			1.		1,500	1,500	0	
			2.		2,200	2,200	0	
			3.		3,000	3,000	0	
			3.		6,520	7,760	-1,240	
			1.		4,180	4,960	-780	(17,500 × 20 × 2) - 900,000 = -200,000

: 3 (:)

								()
				가				()
								$(25,000 \times 34) -$ $1,250,000 = -400,000$
								$(85,000 \times 5 \times 4) -$ $1,200,000 = 500,000$
								$(10,000 \times 1 \times 12) -$ $300,000 = -180,000$
								$(100,000 \times 5 \times 1$ $) - 1,000,000 = -500,000$
			2.		140	200	-60	$(140,000 \times 1) -$ $200,000 = -60,000$
			3.		2,000	2,400	-400	$-20,000 \times 2 \times 10 = -400,000$
			4.		200	200	0	
		2.			17,439	16,372	1,067	
			1.		1,304	1,304	0	
				1.	1,304	1,304	0	
			2.		137	300	-163	
				1.	137	300	-163	$(137,000 \times 1 \times 1) -$ $300,000 = -163,000$
			3.		4,030	3,600	430	
				1.	1,630	1,200	430	$(357,500 \times 2 \times 2) -$ $500,000 = 930,000$
								$= -125,000 \times 2 \times 2$ $= -500,000$
				2.	600	600	0	
				3.	1,800	1,800	0	
			4.		6,984	6,984	0	
				1.	4,728	4,728	0	
				2.	600	600	0	
				3.	1,656	1,656	0	
			5.		3,884	3,084	800	
				1.	3,884	3,084	800	$(1,742,000 \times 2) -$ $2,684,000 = 800,000$
			6.		900	900	0	
				1.	900	900	0	
			7.		200	200	0	
				1.	200	200	0	
		2.			56,806	57,796	-990	

: 3 (:)

								()				
				가								
		1.			56,806	57,796	-990					
		1.			13,410	12,500	910					
			1.			13,010	12,100	910	(64,800 × 5 × 10) - 3,600,000 = -360,000			
									(1,954,000 × 5) - 8,500,000 = 1,270,000			
				2.			400	400	0			
		2.			1,234	2,434	-1,200					
			1.			1,234	2,434	-1,200	(1,234 × 1,000) - 2,434,000 = -1,200,000			
		3.			16,582	16,882	-300					
			1.			16,582	16,882	-300	-300,000 × 1 = -300,000			
		4.			21,580	21,480	100					
			1.			14,184	14,184	0				
				2.			2,300	1,800	500	500,000 × 1 = 500,000		
				3.			5,096	5,496	-400	(30,000 × 5) - 100,000 = 50,000		
										(102,000 × 9) - 1,368,000 = -450,000		
		5.			700	1,000	-300					
			1.			700	1,000	-300	(25,000 × 2 × 4) - 500,000 = -300,000			
		6.			2,700	2,700	0					
			1.			2,700	2,700	0				
		7.			100	300	-200					
			1.			100	200	-100	(20,000 × 5 × 1) - 200,000 = -100,000			
				2.			0	100	-100	-50,000 × 2 × 1 = -100,000		
		8.			500	500	0					
			1.			500	500	0				
		3.				10,060	10,060	0				
			1.	1.			1,500	1,500	0			
					1.			1,500	1,500	0		
						1.			500	500	0	
							2.			1,000	1,000	0

: 3 (:)

								()
				가				()
		2.			8,540	8,540	0	
			1.		5,340	5,340	0	
				1.	4,200	4,200	0	
				2.	900	900	0	
				3.	240	240	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
			3.		2,000	2,000	0	
				1.	1,400	1,400	0	
				2.	600	600	0	
		3.			20	20	0	
			1.		20	20	0	
				1.	20	20	0	
					696,305	679,856	16,449	