

2018

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			603,603,000
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2018	.	.	.				
1	"	.	302,098,000 "	"	.	603,603,000 "	.

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1	603,603	302,098			301,505			99.8
	11,078	11,078	1.8		3,343	4,943	0.8	
	235,132	431,246	71.4	/	157,923	239,902	39.7	
	52,300	149,634	24.7		28,992	89,550	14.8	
	0	2,150	0.3		49,800	84,334	13.9	
	2,995	9,495	1.5		55,967	69,127	11.4	
					5,480	115,747	19.1	

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가				()		
1.		442,324	196,114	246,210		
1.		11,078	0	11,078		
1.		11,078	0	11,078		
1.		11,078	0	11,078		
1.		11,078	0	11,078	()	8,000,000
					: 8,000,000 × 1 =	
					()	3,078,000
					× 1 =	3,078,000
2.		431,246	196,114	235,132		
1.		431,246	196,114	235,132		
1.		431,246	196,114	235,132		
1.		196,114	196,114	0		
2.		235,132	0	235,132	()	6,960,000
					× 1 =	6,960,000
					()	3,000,000
					(9,960,000 × 1) - 6,960,000 =	
					()	13,500,000
					13,500,000 × 1 =	
					()	4,800,000
					: 4,800,000 × 1 =	
					()	40,000,000
					: 40,000,000 × 1 =	
					()	4,679,000
					: 4,679,000 × 1 =	
					()	30,000,000
					: 30,000,000 × 1 =	
					()	10,000,000
					× 1) - 30,000,000 =	
					()	11,643,000
					: 11,643,000 × 1 =	
					()	10,000,000
					10,000,000 × 1 =	
					()	775,000
					775,000 × 1 =	
					()	104,000
					× 1 =	104,000
					()	5,550,000
					: 5,550,000 × 1 =	
					()	1,404,000
					1,404,000 × 1 =	
					()416	141,000
					× 1 =	141,000
					()	2,159,000
					2,159,000 × 1 =	
					()	1,320,000
					(3,479,000 × 1) - 2,159,000 =	
					()	1,797,000
					1,797,000 × 1 =	

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							()	
가								
							()	() :
							(2,897,000 × 1) - 1,797,000 =	1,100,000
							()	: 491,000
							× 1 =	491,000
							()	: (554,000
							× 1) - 491,000 =	63,000
							()	:
							1,500,000 × 1 =	1,500,000
							()	: 2,100,000 ×
							1 =	2,100,000
							()	: 680,000
							× 1 =	680,000
							()	: 26,800,000
							× 1 =	26,800,000
							()	: (33,921,000
							× 1) - 26,800,000 =	7,121,000
							()	: (47,321,000
							× 1) - 33,921,000 =	13,400,000
							()	: (50,882,000
							× 1) - 47,321,000 =	3,561,000
							()	:
							2,000,000 × 1 =	2,000,000
							()	: 16,568,000 × 1
							=	16,568,000
							()	: 2,200,000
							× 1 =	2,200,000
							()	: 600,000 ×
							1 =	600,000
							()	: (1,140,000
							× 1) - 600,000 =	540,000
							()	:
							480,000 × 1 =	480,000
							()	:
							(960,000 × 1) - 480,000 =	480,000
							()	: 4,000,000 ×
							1 =	4,000,000
							()	가 (S/V)
							: 160,000 × 1 =	160,000
							()	:
							1,152,000 × 1 =	1,152,000
							()	: 2,304,000
							× 1 =	2,304,000
2.				151,784	99,484	52,300		
1.				149,634	97,334	52,300		
1.				149,634	97,334	52,300		
1.				67,040	67,040	0		
1.				63,170	63,170	0		
2.				3,870	3,870	0		
2.				67,150	16,254	50,896		

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								()		
가										
				1.	67,150	16,254	50,896	() - 3,864,000 =	: (17,150,000 × 1	13,286,000
								()	: (200,000 × 25	37,610,000
								× 10) - 12,390,000 =		
				3.	15,444	14,040	1,404			
				1.	15,444	14,040	1,404	(× 1)	: (600,000	1,404,000
)+(67,000 × 12)=		
				2.	2,150	2,150	0			
				1.	1,700	1,700	0			
				1.	1,700	1,700	0			
				1.	1,700	1,700	0			
2.	450	450	0							
1.	300	300	0							
1.	300	300	0							
2.	150	150	0							
1.	150	150	0							
3.	9,495	6,500	2,995							
1.	9,495	6,500	2,995							
1.	9,495	6,500	2,995							
1.	9,495	6,500	2,995							
1.	9,495	6,500	2,995	() : 2,056,000 × 1 =	2,056,000					
				() : 939,000 × 1 =	939,000					
					603,603	302,098	301,505			

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				가				()
1.					4,943	1,600	3,343	
	1.				3,183	0	3,183	
		1.			3,183	0	3,183	
			1.		3,183	0	3,183	
				1.	2,408	0	2,408	() (2) 103,480 × 1 = 104,000
								() 2,303,060 × 1 = 2,304,000
				2.	775	0	775	() ⁴ 774,800 × 1 = 775,000
	2.				1,760	1,600	160	
		1.			1,760	1,600	160	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		150	150	0	
				1.	150	150	0	
			3.		450	450	0	
				1.	450	450	0	
			4.	가 (SW)	160	0	160	
				1.	160	0	160	() 160,000 × 1 = 160,000
2.	/				239,902	81,979	157,923	
		1.			83,426	72,190	11,236	
			1.		83,426	72,190	11,236	
				1.	56,750	56,750	0	
				1.	56,750	56,750	0	
			2.		754	200	554	
				1.	754	200	554	() () 491,000
								61,280 × 8 × 1 =
								() () 63,000
								62,870 × 1 × 1 =
			3.		10,610	10,610	0	
				1.	5,610	5,610	0	
				2.	4,950	4,950	0	

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				가				()
			3.	50	50	0		
			4.	3,870	3,870	0		
			1.	3,870	3,870	0		
			5.	760	760	0		
			1.	760	760	0		
			6. ()	2,882	0	2,882		
			1.	2,882	0	2,882	() () 1,921,000 × 1 = 1,921,000	
							() () (186 × 92 × 150)+(175 × 12 × 150) - 1,921,000 = 961,000	
			7.	7,800	0	7,800		
			1.	7,800	0	7,800	() 5,200,000 × 1 = 5,200,000	
							() (500 × 104 × 150) - 5,200,000 = 2,600,000	
		2.		9,339	7,789	1,550		
		1. []		5,619	4,119	1,500		
		1.		2,450	2,100	350		
		1.		600	600	0		
		2.		1,000	700	300	100,000 × 3 × 1 =	300,000
		3.		850	800	50	50,000 × 1 × 1 =	50,000
		2.		769	919	-150		
		1.		769	919	-150	-150,000 × 1 =	-150,000
		3.		400	400	0		
		1.		400	400	0		
		4.		300	300	0		
		1.		300	300	0		
		5.		200	400	-200		
		1.		0	200	-200	-200,000 × 1 =	-200,000
		2.		200	200	0		
		6. []		1,500	0	1,500		
		1.		1,500	0	1,500	() 1 50,000 × 2 = 100,000	

: 1 (:)

							()		
							()		
가									
							()	350,000	700,000
							x 2 =		
							()	400,000 x 1 =	400,000
							()	2	300,000
							100,000 x 3 =		
	2.				3,720	3,670	50		
	1.				1,720	1,720	0		
		1.			1,720	1,720	0		
	2.				600	600	0		
		1.			600	600	0		
	3.				600	600	0		
		1.			600	600	0		
	4.				800	750	50		
		1.			800	750	50	50,000 x 1 =	50,000
	3.				105,590	0	105,590		
	1.				40,200	0	40,200		
		1.			40,200	0	40,200		
			1.		40,200	0	40,200	() 2,600	23,920,000
							x 92 x 100 =		
							() (2,600		11,960,000
							x 92 x 150) - 23,920,000 =		
							() () 2,400		2,880,000
							x 12 x 100 =		
							() () (2,400		1,440,000
							x 12 x 150) - 2,880,000 =		
	2.				56,470	0	56,470		
	1.				15,510	0	15,510		
		1.			15,510	0	15,510	() 6,960,000	6,960,000
							x 1 =		
							() (9,960,000		3,000,000
							x 1) - 6,960,000 =		
							()		5,550,000
							5,550,000 x 1 =		
	2.				40,000	0	40,000		
		1.			40,000	0	40,000	()	30,000,000
							30,000,000x 1 =		
							()	10,000,000	10,000,000
							x 1 =		
	3.				960	0	960		

: 1 (:)

								()		
								()		
가										
				1.	960	0	960	() × 6 =	80,000 × 1	480,000
								() × 6 =	80,000 × 1	480,000
				3.	7,780	0	7,780			
				1.	6,376	0	6,376			
				1.	6,376	0	6,376	() × 1 × 2)+(60,000 × 11 × 3)+(60,000 × 1 × 2)+(58,060 × 1 × 1)=	2,159,000	
								() =	60,000 × 11 × 2 =	1,320,000
								() × 1 × 2)+(46,770 × 1 × 1)=	(50,000 × 11 × 3)+(50,000 × 1 × 2)=	1,797,000
								() =	50,000 × 11 × 2	1,100,000
				2.	1,404	0	1,404			
				1.	1,404	0	1,404	() (600,000 × 1)+(67,000 × 12)=	1,404,000	
				4.	1,140	0	1,140			
				1.	1,140	0	1,140			
				1.	1,140	0	1,140	() 6,000 × 1 × 100 =	600,000	
								() =	6,000 × 1 × 90 =	540,000
				4.	41,547	2,000	39,547			
				1.	41,547	2,000	39,547			
				1.	1,000	1,000	0			
				1.	1,000	1,000	0			
				2.	1,000	1,000	0			
				1.	1,000	1,000	0			
				3.	4,800	0	4,800			
				1.	2,000	0	2,000	() 400,000 × 5 =	2,000,000	
				2.	2,400	0	2,400	() 200,000 × 12 =	2,400,000	
				3.	400	0	400	() , 200,000 × 2 =	400,000	
				4.	13,500	0	13,500			
				1.	12,420	0	12,420	() 800,540 × 12 =	9,607,000	
								() 가 500,000 × 1 =	500,000	
								() 400,000 × 1 =	400,000	

: 1 (:)

								()	
								()	
가									
								()	60,000 × 11 = 660,000
								()	150,000 × 2 = 300,000
								()	953,000 × 1 = 953,000
			2.		1,080	0	1,080	() ⁴ =	90,000 × 12 = 1,080,000
			5.		4,162	0	4,162		
				1.	4,162	0	4,162	()	() 2,780 × 989 = 2,750,000
								()	() 4,330 × 326 = 1,412,000
			6.		517	0	517		
				1.	517	0	517	()	() 4,300 × 22 = 95,000
								()	() 42,200 × 10 = 422,000
			7.		16,568	0	16,568		
				1.	16,568	0	16,568	() =	16,568,000 × 1 = 16,568,000
3.					89,550	60,558	28,992		
	1.				53,832	38,018	15,814		
		1.			11,330	11,330	0		
			1.		2,510	2,510	0		
				1.	2,510	2,510	0		
			2.		600	600	0		
				1.	600	600	0		
			3.		2,000	2,000	0		
				1.	2,000	2,000	0		
			4.		1,000	1,000	0		
				1.	1,000	1,000	0		
			5.		5,220	5,220	0		
				1.	3,960	3,960	0		
				2.	1,260	1,260	0		
			2.		2,200	2,500	-300		
				1.	2,200	2,500	-300		

: 1 (:)

							()	
							()	
				가				
			1.	2,200	2,500	-300	-300,000 × 1 =	-300,000
		3.		250	250	0		
			1.	250	250	0		
			1.	250	250	0		
		4.		660	660	0		
			1.	660	660	0		
			1.	660	660	0		
		5.		200	200	0		
			1.	200	200	0		
			1.	200	200	0		
		6.		39,192	23,078	16,114		
			1.	741	741	0		
			1.	741	741	0		
			2.	840	840	0		
			1.	840	840	0		
			3.	960	960	0		
			1.	960	960	0		
			4.	0	200	-200		
			1.	0	200	-200	-200,000 × 1 =	-200,000
			5.	240	240	0		
			1.	240	240	0		
			6.	1,200	1,200	0		
			1.	1,200	1,200	0		
			7.	929	929	0		
			1.	929	929	0		
			8.3	6,290	4,400	1,890		
			1.	6,290	4,400	1,890	³ × 63 × 1 = 30,000	1,890,000
			9.	1,200	1,200	0		

: 1 (:)

				가				()
			2.	1,540	0	1,540	() () 13,200 × 100 =	1,320,000
							() (,) 22,000 × 10 =	220,000
		22.		150	0	150		
			1.	150	0	150	15,000 × 5 × 2 =	150,000
	2.			35,718	22,540	13,178		
		1.		5,100	5,100	0		
			1.	2,000	2,000	0		
			1.	2,000	2,000	0		
			2.	1,500	1,500	0		
			1.	1,500	1,500	0		
			3. (가)	1,600	1,600	0		
			1.	1,600	1,600	0		
		2.		11,778	8,700	3,078		
			1.	8,700	8,700	0		
			1.	900	900	0		
			2.	7,800	7,800	0		
			2. ()	3,078	0	3,078		
			1.	60	0	60	() 60,000 × 1 =	60,000
			2.	3,018	0	3,018	() 105,000 × 19 =	1,995,000
							() 1,000,000 × 1 =	1,000,000
							() 23,000 × 1 =	23,000
		3.		15,840	7,840	8,000		
			1. , ,	7,840	7,840	0		
			1.	6,840	6,840	0		
			2.	1,000	1,000	0		
			2.	8,000	0	8,000		
			1.	6,360	0	6,360	() 37,000 × 1 × 2 × 30 =	2,220,000
							() 32,000 × 1 × 2 × 30 =	1,920,000

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				가				()
								() 37,000 × 1 × 2 × 30 = 2,220,000
			2.	1,640	0	1,640		() 410,000 × 2 × 2 = 1,640,000
		4.		900	900	0		
			1.	500	500	0		
				1.	500	500	0	
			2.	400	400	0		
				1.	400	400	0	
		5.		2,100	0	2,100		
			1.	2,100	0	2,100		
				1.	1,200	0	1,200	() 300,000 × 2 × 2 = 1,200,000
				2.	900	0	900	() 225,000 × 2 × 2 = 900,000
4.				84,334	34,534	49,800		
		1.		77,054	27,934	49,120		
			1.	17,150	3,864	13,286		
				1.	17,150	3,864	13,286	
				1.	15,936	2,880	13,056	() (398,400 × 4 × 10) - 2,880,000 = 13,056,000
				2.	1,214	984	230	() (30,350 × 10 × 4) - 984,000 = 230,000
		2.		50,000	12,390	37,610		
			1.	27,941	5,490	22,451		
				1.	25,853	0	25,853	() 800,540 × 12 × 2 = 19,213,000 () 가 500,000 × 2 × 2 = 2,000,000 = () 60,000 × 12 × 2 = 1,440,000 = () 150,000 × 2 × 2 = 600,000 = () 400,000 × 1 × 2 = 800,000 = () 900,000 × 1 × 2 = 1,800,000
				2.	0	5,400	-5,400	() -18,000 × 2 × 150 = -5,400,000 =
				3.	0	90	-90	() ⁴ -15,000 × 2 × 3 = -90,000
				4.	2,088	0	2,088	() ⁴ 87,000 × 12 × 2 = 2,088,000

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				()			
가							
2.			22,059	6,900	15,159		
1.			10,540	3,600	6,940	() $\times 2 \times 40$	$((32,000 \times 4 \times 60) + (32,000 - 3,600,000) =$ 6,640,000
						() $10,000 \times 1 \times 30$	$=$ 300,000
2.			10,769	3,300	7,469	() $\times 10$	$(23,720 \times 20 - 1,500,000 =$ 3,244,000
						() $(24,100 \times 25 \times 10)$	$=$ 4,225,000
						$- 1,800,000 =$	
3.			750	0	750	() $250,000 \times 3 =$	750,000
3.			9,904	11,680	-1,776		
1.			1,900	4,580	-2,680		
1.			1,520	4,200	-2,680	$-1,280,000 \times 1 =$	-1,280,000
						가 $-1,400,000 \times 1 =$	-1,400,000
2.			380	380	0		
2.			1,200	1,700	-500		
1.			450	450	0		
2.			750	1,250	-500	$-500,000 \times 1 =$	-500,000
3.			5,400	5,400	0		
1.			5,400	5,400	0		
4.			1,404	0	1,404		
1.			120	0	120	() $40,000 \times 1 \times 3 =$	120,000
2.			1,284	0	1,284	() $=$	$128,400 \times 10$ 1,284,000
2.			7,280	6,600	680		
1.			7,280	6,600	680		
1.			4,500	4,500	0		
1.			4,500	4,500	0		
2.			2,780	2,100	680		
1.			1,200	600	600	() $300,000 \times 2 =$	600,000
2.			500	1,000	-500	$-500,000 \times 1 =$	-500,000
3.			1,000	500	500	$250,000 \times 2 \times 1 =$	500,000
4.			80	0	80	() $40,000 \times 2 =$	80,000

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							()	
			가				()	
5.				69,127	13,160	55,967		
	1.			9,370	5,600	3,770		
		1.		9,370	5,600	3,770		
			1.	500	500	0		
			1.	500	500	0		
			2.	800	800	0		
			1.	800	800	0		
			3.	370	600	-230		
			1.	370	600	-230	()	-230,000 × 1 = -230,000
			4. 가	200	200	0		
			1.	200	200	0		
			5.	800	800	0		
			1.	800	800	0		
			6.	1,000	1,000	0		
			1.	1,000	1,000	0		
			7.	700	700	0		
			1.	700	700	0		
			8.	1,000	1,000	0		
			1.	500	500	0		
			2.	500	500	0		
			9.	(3,000	0	3,000		
			1.	1,000	0	1,000	()	500,000 × 1 = 500,000
							()	100,000 × 5 = 500,000
			2.	1,400	0	1,400	()	300,000 × 4 = 1,200,000
							()	100,000 × 2 = 200,000
			3.	360	0	360	()	45,000 × 8 = 360,000
			4.	240	0	240	()	10,000 × 8 × 3 = 240,000
			10.	(1,000	0	1,000		

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								()		
								()		
가										
								()	270,000	4,050,000
								$\times 15 \times 1 =$		
								()	100,000	500,000
								$\times 5 \times 1 =$		
								()	650,000	1,300,000
								$\times 2 =$		
								(3)	717,000 $\times 1$	717,000
								=		
								(4)	813,000 $\times 1$	813,000
								=		
								(5)	662,000 $\times 1$	662,000
								=		
								(6)	950,000 $\times 1$	950,000
								=		
			6.		174	0	174	() ⁴	14,500 $\times 12$	174,000
								=		
			7.		526	0	526	()	131,400	526,000
								$\times 4 =$		
			8.		1,000	0	1,000	()	500,000 $\times 2 =$	1,000,000
4.					5,700	4,700	1,000			
	1.				600	600	0			
		1.			600	600	0			
			1.		200	200	0			
			2.		400	400	0			
	2.				5,100	4,100	1,000			
		1.			5,100	4,100	1,000			
			1.		1,800	1,800	0			
			2.		3,000	2,000	1,000		1,000,000 $\times 1 \times 1 =$	1,000,000
			3.		300	300	0			
5.					13,856	2,800	11,056			
	1.				13,856	2,800	11,056			
		1.FC			3,856	2,800	1,056			
			1.		3,856	2,800	1,056	FC 3	528,000 $\times 2 \times 1 =$	1,056,000
		2.			10,000	0	10,000			
			1.		6,000	0	6,000	()	1,550,000 $\times 2 =$	3,100,000
								()	29,000 $\times 10$	2,900,000
								$\times 10 =$		
			2.		4,000	0	4,000	()	500,000 $\times 8 =$	4,000,000

: 1 (:)

								()	
가									
6.					115,747	110,267	5,480		
	1.				39,285	35,755	3,530		
		1.			21,610	21,080	530		
			1.		6,930	6,400	530		
				1.	2,330	1,800	530	53,000 × 10 =	530,000
				2.	4,000	4,000	0		
				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.		7,980	7,980	0		
				1.	5,180	5,180	0		
				2.	200	200	0		
				3.	2,400	2,400	0		
				4.	200	200	0		
			2.		17,675	14,675	3,000		
				1.	2,040	2,040	0		
					2,040	2,040	0		
			2.		300	300	0		
				1.	300	300	0		
			3.		3,000	3,000	0		
				1.	1,200	1,200	0		
				2.	800	800	0		
				3.	1,000	1,000	0		
			4.		7,035	7,035	0		
				1.	4,500	4,500	0		
				2.	900	900	0		

: 1 (:)

							()
				가			()
			3.	1,635	1,635	0	
		5.		4,200	1,200	3,000	
			1.	4,200	1,200	3,000	3,000,000 × 1 = 3,000,000
		6.		900	900	0	
			1.	900	900	0	
		7.		200	200	0	
			1.	200	200	0	
	2.			67,462	67,512	-50	
		1.		67,462	67,512	-50	
			1.	16,567	16,567	0	
			1.	16,267	16,267	0	
			2.	300	300	0	
		2.		2,434	2,434	0	
			1.	2,434	2,434	0	
		3.		14,247	22,468	-8,221	
			1.	14,247	22,468	-8,221	-8,221,000 × 1 = -8,221,000
		4.		21,543	21,543	0	
			1.	13,500	13,500	0	
			2.	2,700	2,700	0	
			3.	5,343	5,343	0	
		5.		1,000	1,000	0	
			1.	1,000	1,000	0	
		6.		2,700	2,700	0	
			1.	2,700	2,700	0	
		7.		300	300	0	
			1.	200	200	0	
			2.	100	100	0	
		8.		450	500	-50	

: 1 (:)

				가				()
			1.	450	500	-50		-50,000 × 1 = -50,000
		9.		8,221	0	8,221		
			1.	7,271	0	7,271		1,045,160 × 6 = 6,271,000
							가	500,000 × 2 = 1,000,000
			2.	200	0	200		200,000 × 1 = 200,000
			3.	750	0	750	4	125,000 × 6 = 750,000
	3.			9,000	7,000	2,000		
		1.		1,200	1,200	0		
			1.	1,200	1,200	0		
			1.	200	200	0		
			2.	1,000	1,000	0		
		2.		7,800	5,800	2,000		
			1.	4,600	4,600	0		
			1.	2,500	2,500	0		
			2.	900	900	0		
			3.	200	200	0		
			4.	1,000	1,000	0		
		2.		1,200	1,200	0		
			1.	1,200	1,200	0		
		3.		2,000	0	2,000		
			1.	500	0	500	() × 5 × 2 =	20,000 200,000
							() =	100,000 × 3 300,000
			2.	600	0	600	() =	300,000 × 2 600,000
			3.	900	0	900	() =	300,000 × 3 900,000
				603,603	302,098	301,505		