
1	2016	"	.	"	.	638,351,000
2	2016			"	"	

: 2016
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3	638,425	638,351			74	0.0		
	0	615	0.0		-820	4,031	0.6	
	6,349	481,543	75.4	/	1,365	284,254	44.5	
	106	9,226	1.4		-4,545	97,766	15.3	
	-5,007	135,523	21.2		2,051	40,549	6.3	
	-1,374	3,682	0.5		-490	75,628	11.8	
	0	7,836	1.2		2,513	126,407	19.7	
						0	9,790	1.5
						0	0	0.0

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								()	
				가					
1.					491,384	484,929	6,455		
1.					615	615	0		
	1.				615	615	0		
		1.			615	615	0		
			1.		615	615	0		
2.					481,543	475,194	6,349		
1.					481,543	475,194	6,349		
	1.				481,543	475,194	6,349		
		1.			301,378	301,378	0		
			2.		180,165	173,816	6,349	$\begin{aligned} & () : 780,000 \\ & (13,652,000 \times 1) - 12,872,000 = \\ & () () : 1,640,000 \\ & (11,642,000 \times 1) - 10,002,000 = \\ & : (3,430,000 \times 1) - 468,000 \\ & 2,962,000 = \\ & : (2,912,000 \times 1) - 402,000 \\ & 2,510,000 = \\ & () : 1,891,000 \\ & (4,330,000 \times 1) - 2,439,000 = \\ & () : 600,000 \\ & \times 1 = 600,000 \\ & () 가 : 350,000 \\ & 350,000 \times 1 = \\ & : 217,920 \times 1 = 218,000 \end{aligned}$	
3.					9,226	9,120	106		
1.					9,226	9,120	106		
	1.				9,226	9,120	106		
		1.			9,226	9,120	106	: 3,200 × 11 × 3 =	106,000
2.					139,205	145,586	-6,381		
1.					135,523	140,530	-5,007		
	1.				135,523	140,530	-5,007		
		1.			89,981	94,834	-4,853		
			1.		89,981	94,834	-4,853	: -3,200 × 3 × 211 =	-2,025,000
								: -2,828,000 × 1 =	-2,828,000
			2.		31,430	29,539	1,891		

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								()	
				가					
				1.	31,430	29,539	1,891	() 1,891,000 × 1 =	: 1,891,000
				3.	1,433	4,965	-3,532		
				1.	1,433	4,965	-3,532	(1-4) : -40,000 × 68 =	-2,720,000
								(5-6) : -25,400 × 32 =	-812,000
				4.	1,037	1,190	-153		
				1.	1,037	1,190	-153	: -153,000 × 1 =	-153,000
				5.	11,642	10,002	1,640		
				1.	11,642	10,002	1,640	() : 1,640,000 × 1 =	1,640,000
				2.	3,682	5,056	-1,374		
				1.	2,644	3,655	-1,011		
				1.	2,644	3,655	-1,011		
				1.	2,644	3,655	-1,011	= : -84,330 × 12	-1,011,000
				2.	70	0	70		
				1.	70	0	70		
				1.	70	0	70	: 70,000 × 1 =	70,000
				3.	968	1,401	-433		
				1.	760	900	-140		
				1.	760	900	-140	: -140,000 × 1 =	-140,000
				2.	208	501	-293		
				1.	208	501	-293	: -113,000 × 1 =	-113,000
								: -6,000 × 30 =	-180,000
				3.	7,836	7,836	0		
				1.	7,836	7,836	0		
				1.	7,836	7,836	0		
				1.	7,836	7,836	0		
				1.	7,836	7,836	0		
					638,425	638,351	74		

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								()
				가				
1.					4,031	4,851	-820	
	1.				2,051	2,051	0	
		1.			2,051	2,051	0	
			1.		2,051	2,051	0	
				1.	2,051	2,051	0	
	2.				1,980	2,800	-820	
		1.			0	150	-150	
			1.		0	0	0	
				1.	0	0	0	
		2.			0	150	-150	
			1.		0	150	-150	-150,000 × 1 = -150,000
	2.				1,980	2,650	-670	
		1.			1,430	2,100	-670	
			1.		130	800	-670	-670,000 × 1 = -670,000
			2.		1,000	1,000	0	
			3.		300	300	0	
		2.			550	550	0	
			1.		550	550	0	
2.	/				284,254	282,889	1,365	
	1.				127,771	130,626	-2,855	
		1.			127,771	130,626	-2,855	
			1.		3,601	4,359	-758	
				1.	144	600	-456	-57,000 × 8 = -456,000
				2.	3,349	3,597	-248	-248,000 × 1 = -248,000
				3.	108	162	-54	-54,000 × 1 = -54,000
		2.			88,835	89,472	-637	
			1.		88,835	89,472	-637	-637,690 × 1 = -637,000
		3.			26,680	25,312	1,368	

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								()
				가				()
				1.	6,332	5,332	1,000	50,000× 20 = 1,000,000
				2.	140	600	-460	-46,000 × 10 = -460,000
				3.	4,091	4,488	-397	가 -39,700 × 10 = -397,000
				4.	20	20	0	
				5.	16,097	14,872	1,225	HACCP -515,000 × 1 = -515,000
								() 390,000 780,000
								× 2 =
								2 320,000 × 3 = 960,000
				4.	5,686	8,514	-2,828	
				1.	5,686	8,514	-2,828	-2,828,000. × 1 = -2,828,000
				5.	2,969	2,969	0	
				6.	0	0	0	
				1.	0	0	0	
				2.	6,048	6,248	-200	
				1.	4,256	4,456	-200	
				1.	1,210	1,410	-200	
				1.	260	300	-40	-40,000 × 1 = -40,000
				2.	950	1,110	-160	-90,000 × 1 = -90,000
								-70,000 × 1 = -70,000
				2.	837	837	0	
				1.	837	837	0	
				3.	1,915	1,915	0	
				1.	600	600	0	
				2.	1,315	1,315	0	
				4.	294	294	0	
				1.	294	294	0	

: 3 (:)

								()		
				가						
	2.				1,792	1,792	0			
		1.			1,292	1,292	0			
			1.		1,292	1,292	0			
		2.			500	500	0			
			1.		500	500	0			
	3.				118,485	114,954	3,531			
	1.				74,768	74,768	0			
		1.			74,768	74,768	0			
			1.		74,768	74,768	0			
		2.				31,430	29,539	1,891		
			1.			8,000	8,000	0		
				1.		8,000	8,000	0		
			2.			19,100	19,100	0		
				1.		19,100	19,100	0		
			3.				4,330	2,439	1,891	
				1.		4,330	2,439	1,891	() = 1,891,000 × 1	1,891,000
		3.				645	645	0		
			1.			645	645	0		
				1.		645	645	0		
		4.				11,642	10,002	1,640		
			1.			11,642	10,002	1,640		
				1.		11,642	10,002	1,640	() × 1 = 1,640,000	1,640,000
	4.				31,950	31,061	889			
	1.				4,200	4,200	0			
		1.			4,200	4,200	0			
			1.		4,170	4,170	0			
			2.		30	30	0			
		2.			27,750	26,861	889			

: 3 (:)

								()
				가				()
			1.		6,962	6,962	0	
			1.		6,962	6,962	0	
			2.		1,159	1,190	-31	
			1.		1,159	1,190	-31	-153,000 × 1 = -153,000
								61,000 × 2 = 122,000
			3.		8,088	8,088	0	
			1.		3,818	3,818	0	
			2.		3,720	3,720	0	
			3.		550	550	0	
			4.		10,971	10,621	350	
			1.		10,043	9,693	350	() 가 350,000 × 1 = 350,000
			2.		928	928	0	
			5.		570	0	570	
			1.		570	0	570	190,000 × 3 = 570,000
								=
3.					97,766	102,311	-4,545	
			1.		83,871	83,088	783	
			1.		10,543	11,370	-827	
			1.		390	650	-260	
			1.		390	650	-260	-10,000 × 26 = -260,000
			2.		0	140	-140	
			1.		0	140	-140	-140,000 × 1 = -140,000
			3.		5,400	5,800	-400	
			1.		5,400	5,400	0	
			2.		0	400	-400	-100,000 × 4 = -400,000
			4.		3,000	3,000	0	
			1.		3,000	3,000	0	
			5.	()	883	1,000	-117	
			1.		883	1,000	-117	() -117,000 × 1 = -117,000
								=

: 3 (:)

								()
				가				()
			6.		780	780	0	
			1.		600	600	0	
			2.		180	180	0	
			7.		90	0	90	
			1.		90	0	90	90,000 × 1 = 90,000
		2.			2,623	2,583	40	
		1.			2,623	2,583	40	
			1.		2,247	1,683	564	56,400 × 10 = 564,000
			2.		376	900	-524	-524,000 × 1 = -524,000
		3.			1,820	1,420	400	
		1.			1,820	1,420	400	
			1.		720	720	0	
			2.		1,100	700	400	-80,000 × 1 = -80,000
								-120,000 × 1 = -120,000
								() 10,000 600,000
								× 1 × 30 × 2 =
		4.			140	140	0	
		1.			140	140	0	
			1.		140	140	0	
		5.			3,400	3,400	0	
		1.			2,900	2,900	0	
			1.		2,900	2,900	0	
		2.			100	100	0	
			1.		100	100	0	
		3.			400	400	0	
			1.		400	400	0	
		6.			65,345	64,175	1,170	
		1.			1,890	3,380	-1,490	
			1.		110	110	0	

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								()
				가				()
				2.	500	1,000	-500	$-50,000 \times 5$ $\times 2 =$ -500,000
				3.	10	200	-190	$-10,000 \times 19 =$ -190,000
				4.	1,240	2,040	-800	$-800,000$ $\times 1 =$ -800,000
				5.	30	30	0	
				2.	7,258	6,778	480	
				1.	3,780	4,600	-820	$-140,000 \times 1 =$ -140,000
								$-180,000 \times 1 =$ -180,000
								$-500,000 \times 1 =$ -500,000
				2.	478	678	-200	$-200,000 \times 1 =$ -200,000
				3.	3,000	1,500	1,500	$5 \quad 250,000 \times 6 =$ 1,500,000
				3.	12,660	12,720	-60	
				1.	8,380	8,640	-260	3 $\times 1 \times 13 =$ -20,000 -260,000
								$100,000 \times 2 =$ 200,000
				2.	4,280	4,080	200	
				4.	31,295	31,295	0	
				1.	28,811	28,811	0	
				2.	2,484	2,484	0	
				5.	12,242	10,002	2,240	
				1.	11,773	9,672	2,101	$600,000 \times 1 =$ 600,000
								() $178,950 \times 2 =$ 358,000
								() $27,250 \times 4 \times 10 =$ 1,090,000
								() $26,500 \times 2$ $=$ 53,000
				2.	469	330	139	() $69,300 \times 2$ $=$ 139,000
				2.	13,895	19,223	-5,328	
				1.	7,088	7,178	-90	
				1.	1,659	1,659	0	
				1.	1,659	1,659	0	
				2.	1,510	1,560	-50	
				1.	1,510	1,560	-50	$-50,000 \times 1 =$ -50,000

: 3 (:)

								()
				가				()
			3.		600	600	0	
			1.		600	600	0	
			4.		1,750	1,750	0	
			1.		1,750	1,750	0	
			5.		409	409	0	
			1.		409	409	0	
			6.		1,160	1,200	-40	
			1.		1,160	1,200	-40	-40,000 × 1 = -40,000
		2.			5,963	10,545	-4,582	
		1.	()		2,460	3,340	-880	
		1.			2,460	3,340	-880	-500,000 × 1 = -500,000
								-380,000 × 1 = -380,000
		2.	(1-4)		0	2,720	-2,720	
		1.			0	2,720	-2,720	-1,360,000 × 1 = -1,360,000
								-1,360,000 × 1 = -1,360,000
		3.	(5-6)		3,503	4,485	-982	
		1.			3,503	4,485	-982	-205,000 × 1 = -205,000
								-30,000 × 1 = -30,000
								-229,000 × 1 = -229,000
								-518,000 × 1 = -518,000
		3.			844	1,500	-656	
		1.			10	500	-490	
		1.			10	500	-490	-490,000 × 1 = -490,000
		2.			234	400	-166	
		1.			0	100	-100	-100,000 × 1 = -100,000
		2.			234	300	-66	-66,000 × 1 = -66,000
		3.			600	600	0	
		1.			600	600	0	

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								()	
				가				()	
4.					40,549	38,498	2,051		
	1.				35,690	33,799	1,891		
		1.			12,990	11,099	1,891		
			1.		9,223	9,223	0		
				1.	660	660	0		
				2.	8,350	8,350	0		
				3.	213	213	0		
			2.		3,767	1,876	1,891		
				1.	3,600	1,800	1,800	()	30,000 × 2 × 30)= 1,800,000
				2.	167	76	91	()	91,000 × 1 = 91,000
		2.			22,700	22,700	0		
			1.		3,600	3,600	0		
				1.	3,600	3,600	0		
			2.		19,100	19,100	0		
				1.	13,106	13,414	-308		
				2.	5,686	5,686	0		
				3.	308	0	308		
								308,000 × 1 =	308,000
	2.				4,859	4,699	160		
		1.			4,859	4,699	160		
			1.		446	504	-58		
				1.	446	504	-58		
								-58,000 × 1 =	-58,000
			2.		4,195	4,195	0		
				1.	4,195	4,195	0		
			3.	()	218	0	218		
				1.	218	0	218		
								18,160 × 12 =	218,000
5.					75,628	76,118	-490		
	1.				7,603	7,803	-200		
		1.			7,603	7,803	-200		

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								()
				가				()
			1.		2,140	2,140	0	
			1.		2,140	2,140	0	
			2.		60	60	0	
			1.		60	60	0	
			3.		500	500	0	
			1.		500	500	0	
			4.	가	309	309	0	
			1.		309	309	0	
			5.		3,700	3,700	0	
			1.		3,700	3,700	0	
			6.		0	200	-200	
			1.		0	200	-200	$-10,000 \times 1$
							$\times 20 =$	-200,000
			7.		894	894	0	
			1.		894	894	0	
			2.		7,335	7,735	-400	
			1.		6,720	7,120	-400	
			1.		6,720	7,120	-400	
			1.		6,720	7,120	-400	$-10,000 \times 1$
							$\times 40 =$	-400,000
			2.		615	615	0	
			1.		615	615	0	
			1.		615	615	0	
			3.		44,000	44,000	0	
			1.		44,000	44,000	0	
			1.		44,000	44,000	0	
			1.		5,230	5,230	0	
			2.		4,647	4,647	0	
			3.		12,732	12,732	0	
			4.		1,200	1,200	0	

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								()
				가				()
				5.	300	300	0	
				6.	18,851	18,851	0	
				7.	700	700	0	
				8.	40	40	0	
				9.	300	300	0	
			4.		14,546	16,080	-1,534	
			1.		0	1,200	-1,200	
			1.		0	200	-200	
			1.		0	200	-200	-50,000 × 4 = -200,000
			2.		0	1,000	-1,000	
			1.		0	1,000	-1,000	-500,000 × 2 = -1,000,000
			2.		14,546	14,880	-334	
			1.		14,546	14,880	-334	
			1.		50	50	0	
			2.		3,286	3,620	-334	-55,750 × 6 = -334,000
			3.		10,800	10,800	0	
			4.		410	410	0	
			5.		2,144	500	1,644	
			1.		2,144	500	1,644	
			1.		44	500	-456	
			1.		44	500	-456	-456,000 × 1 = -456,000
			2.		2,100	0	2,100	
			1.		2,100	0	2,100	350,000 × 6 = 2,100,000
			6.		126,407	123,894	2,513	
			1.		33,639	34,211	-572	
			1.		20,735	21,777	-1,042	
			1.		7,150	7,150	0	
			1.		1,000	1,000	0	

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								()
				가				()
				2.	750	750	0	
				3.	2,400	2,400	0	
				4.	3,000	3,000	0	
			2.		6,717	6,717	0	
				1.	1,617	1,617	0	
				2.	4,800	4,800	0	
				3.	0	0	0	
				4.	300	300	0	
			3.		6,868	7,910	-1,042	
				1.	3,398	4,440	-1,042	-223,000 × 4 = -892,000
								-150,000 × 1 = -150,000
				2.	120	120	0	
				3.	2,750	2,750	0	
				4.	300	300	0	
				5.	300	300	0	
			2.		12,904	12,434	470	
				1.	12,904	12,434	470	
				1.	6,866	6,396	470	470,000 × 1 = 470,000
				2.	1,400	1,400	0	
				3.	300	300	0	
				4.	3,558	3,558	0	
				5.	780	780	0	
		2.			91,968	88,883	3,085	
			1.		91,968	88,883	3,085	
			1.		29,643	30,463	-820	
				1.	585	875	-290	-200,000 × 1 = -200,000
								-90,000 × 1 = -90,000
			2.		20,400	20,400	0	

: 3 (:)

								()
				가				()
				3.	2,100	2,100	0	
				4.	6,558	7,088	-530	-300 × 500 = -150,000
								-48,000 × 5 = -240,000
								= -140,000 × 1 = -140,000
				2.	100	100	0	
				1.	100	100	0	
				3.	43,979	43,937	42	
				1.	726	200	526	-50,000 × 4 = -200,000
								= 66,000 × 1 × 11 = 726,000
				2.	43,253	43,737	-484	-66,000 × 1 × 11 = -726,000
								121,000 × 2 = 242,000
				4.	18,246	14,383	3,863	
				1.	123	363	-240	-60,000 × 4 = -240,000
				2.	15,742	11,400	4,342	77,000 × 1 = 77,000
								-1,235,000 × 1 = -1,235,000
								-200,000 × 1 = -200,000
								1 5,700,000 × 1 = 5,700,000
				3.	2,381	2,620	-239	-378,000 × 1 = -378,000
								139,000 × 1 = 139,000
				3.	800	800	0	
				1.	800	800	0	
				1.	800	800	0	
				1.	800	800	0	
				7.	9,790	9,790	0	
				1.	9,790	9,790	0	
				1.	9,790	9,790	0	
				1.	9,790	9,790	0	
				1.	9,790	9,790	0	

: 3 (:)

								()
				가				()
8.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					0	0	0	
			2.		0	0	0	
				1.	0	0	0	
					638,425	638,351	74	