

2019

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1	"	.	2,082,913,000	"	.	2,099,360,000	.
2	2019		"		"	.	

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4	2,099,360	2,082,913	16,447	0.8					
	25,400	1,304,738	62.1		-1,178	6,562	0.3		
	-9,252	715,845	34.0	/	-741	1,035,918	49.3		
	299	9,097	0.4		4,873	272,821	12.9		
	0	69,680	3.3		9,216	362,161	17.2		
					2,252	135,278	6.4		
					2,025	286,620	13.6		
					0	0	0.0		

									()	
				가						
1.					1,304,738	1,279,338	25,400			
1.					1,304,738	1,279,338	25,400			
1.					1,304,738	1,279,338	25,400			
1.					1,304,738	1,279,338	25,400			
1.					521,408	521,408	0	$\begin{aligned} & : (452,672,000 \times 1) - \\ & 521,408,000 = \end{aligned}$	-68,736,000	
								$\begin{aligned} & : 68,736,000 \times 1 = \\ & \end{aligned}$	68,736,000	
2.					783,330	757,930	25,400	$\begin{aligned} & (\quad) : (12,150,000 \\ & \times 1) - 9,090,000 = \end{aligned}$	3,060,000	
								$\begin{aligned} & (\quad) : (38,802,000 \\ & \times 1) - 24,410,000 = \end{aligned}$	14,392,000	
								$\begin{aligned} & (\quad) : (2,525,000 \\ & \times 1) - 2,050,000 = \end{aligned}$	475,000	
								$\begin{aligned} & (\quad) : \\ & 300,000 \times 1 = \end{aligned}$	300,000	
								$\begin{aligned} & (\quad) : \\ & 1,900,000 \times 1 = \end{aligned}$	1,900,000	
								$\begin{aligned} & (\quad) : 4,500,000 \times 1 \\ & = \end{aligned}$	4,500,000	
								$\begin{aligned} & (\quad) : \\ & 83,000 \times 1 = \end{aligned}$	83,000	
								$\begin{aligned} & : 70,000 \times 1 = \\ & \end{aligned}$	70,000	
								$\begin{aligned} & : 100,000 \times \\ & 1 = \end{aligned}$	100,000	
								$\begin{aligned} & : 520,000 \times 1 = \\ & \end{aligned}$	520,000	
2.					724,942	733,895	-8,953			
1.					715,845	725,097	-9,252			
1.					715,845	725,097	-9,252			
1.					364,928	366,015	-1,087			
1.					364,928	366,015	-1,087	$\begin{aligned} & : (363 \times 419.098 \times 190) - \\ & 29,500,000= \end{aligned}$	-594,000	
								$\begin{aligned} & : (3,700 \times 43.889 \times 190) - \\ & 31,347,000= \end{aligned}$	-493,000	
2.					252,660	259,341	-6,681			
1.					252,660	259,341	-6,681	$\begin{aligned} & : (28,000 \times 51.527 \times 12 \times 2 \\ &) - 34,745,000= \end{aligned}$	-118,000	
								$\begin{aligned} & : (16,800 \times 82.722 \times 12) - \\ & 17,454,000= \end{aligned}$	-777,000	
								$\begin{aligned} & : (16,800 \times 114.968 \times 12) - \\ & 23,633,000= \end{aligned}$	-455,000	
								$\begin{aligned} & : (29,100 \times 57.845 \times 12) - \\ & 21,104,000= \end{aligned}$	-904,000	
								$\begin{aligned} & : (22,500 \times 95.504 \times 12 \\ & \times 2) - 54,863,000= \end{aligned}$	-3,290,000	

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				가					
								$(29,100 \times 45.083 \times 12)$ $- 15,628,000=$	115,000
								$(29,100 \times 60.119 \times 12)$ $- 20,618,000=$	376,000
								$(29,100 \times 35.829 \times 12)$ $- 13,331,000=$	-819,000
								$(29,100 \times 43 \times 12)$ $- 15,540,000=$	-524,000
								$(29,100 \times 73.228 \times 12)$ $- 25,767,000=$	-195,000
								$(22,500 \times 26.666 \times 12)$ $- 7,290,000=$	-90,000
			3.		51,545	51,545	0		
			1.		51,545	51,545	0		
			4.		627	627	0		
			1.		627	627	0		
			5.		5,332	5,461	-129		
			1.		5,332	5,461	-129	$(43,000 \times 124)$ $- 5,461,000=$	-129,000
			6.		1,908	1,908	0		
			1.		1,908	1,908	0		
			7.		38,845	40,200	-1,355		
			1.		38,845	40,200	-1,355	$(1,500 \times 21.173 \times 20 \times 12 \times 2)$ $- 16,600,000=$	-1,355,000
		2.			9,097	8,798	299		
		1.			6,215	6,215	0		
			1.		6,215	6,215	0		
			1.		6,215	6,215	0		
		2.			0	240	-240		
			1.		0	240	-240		
			1.		0	240	-240	$-20,000 \times 12 =$	-240,000
		3.			2,882	2,343	539		
			1.		1,423	1,113	310		
			1.		1,423	1,113	310	$(711,995 \times 2)$ $- 1,113,000=$	310,000
			2.		1,459	1,230	229		
			1.		1,459	1,230	229	$(1,459,320 \times 1)$ $- 1,230,000=$	229,000

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								()	
				가					
3.					69,680	69,680	0		
	1.				69,680	69,680	0		
		1.			69,680	69,680	0		
			1.		69,680	69,680	0		
				1.	69,680	69,680	0		
					2,099,360	2,082,913	16,447		

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								()
				가				
1.					6,562	7,740	-1,178	
	1.				139	940	-801	
		1.			139	940	-801	
			1.		0	700	-700	
				1.	0	700	-700	(3) -70,000 × 10 = -700,000
			2.		139	240	-101	
				1.	139	240	-101	-101,360 × 1 = -101,000
	2.				6,423	6,800	-377	
		1.			3,923	4,300	-377	
			1.		3,623	4,000	-377	
				1.	3,623	4,000	-377	-377,520 × 1 = -377,000
			2.		300	300	0	
				1.	138	138	0	
				2.	110	110	0	
				3.	52	52	0	
		2.			2,500	2,500	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
2.	/				1,035,918	1,036,659	-741	
	1.				484,112	484,724	-612	
		1.			484,112	484,724	-612	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		338,037	336,768	1,269	
				1.	338,037	336,768	1,269	1,269,000 × 1 = 1,269,000
			3.		28,906	29,500	-594	
				1.	28,906	29,500	-594	(363 × 419.098 × 190) -29,500,000= -594,000
			4.		38,579	40,341	-1,762	

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								()
				가				()
				1.	29,579	30,341	-762	-186,000 × 1 = -186,000
								-1,964,890 × 1 = -1,964,000
								-78,610 × 1 = -78,000
								eat -450,000 × 1 = -450,000
								-900,000 × 1 = -900,000
								15,800 × 1 = 16,000
								2,800,000 × 1 = 2,800,000
				2.	9,000	10,000	-1,000	가 -1,000,000 × 1 = -1,000,000
				5.	1,320	1,320	0	
				1.	1,320	1,320	0	
				6.	3,150	2,675	475	
				1.	3,105	2,630	475	() () 475,000
				2.	45	45	0	67,830 × 7 =
				7.	3,120	3,120	0	
				1.	3,120	3,120	0	
				8. ()	70,000	70,000	0	
				1.	70,000	70,000	0	
				2.	44,646	44,646	0	
				1. []	21,244	21,244	0	
				1.	1,220	1,220	0	
				1.	1,220	1,220	0	
				2.	7,234	7,234	0	
				1.	7,234	7,234	0	
				3.	100	100	0	
				1.	100	100	0	
				4.	400	400	0	
				1.	400	400	0	
				2.	0	0	0	

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								()
				가				()
		5.			440	440	0	
			1.		440	440	0	
			6.		9,350	9,350	0	
			1.		1,095	1,095	0	
			2.		2,173	2,173	0	
			3.		6,082	6,082	0	
			7. []		2,600	2,500	0	
			1.		2,400	2,400	0	
			2.		100	100	0	
		2.			23,402	23,402	0	
			1.		6,857	6,857	0	
			1.		6,857	6,857	0	
			2.		495	495	0	
			1.		495	495	0	
			3.		1,050	1,050	0	
			1.		1,050	1,050	0	
			4.		15,000	15,000	0	
			1.		6,358	6,358	0	
			2.		8,642	8,642	0	
		3.			412,325	412,325	0	
			1.		305,168	305,168	0	
			1.		305,168	305,168	0	
			1.		305,168	305,168	0	
			2.		86,657	86,657	0	
			1.	()	53,857	53,857	0	
			1.		53,857	53,857	0	
			2.	()	8,000	8,000	0	
			1.		8,000	8,000	0	

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								()
				가				()
			3.	()	23,600	23,600	0	
			1.		23,600	23,600	0	
			4.		() 1,200	1,200	0	
			1.		1,200	1,200	0	
		3.			20,500	20,500	0	
		1.			20,500	20,500	0	
		1.			20,500	20,500	0	
	4.				94,835	94,964	-129	
	1.				25,714	25,714	0	
	1.				3,425	3,425	0	
		1.			126	126	0	
		2.			3,299	3,299	0	
	2.				214	214	0	
	1.				214	214	0	
	3.1				11,851	11,851	0	
	1.				7,300	7,300	0	
	2.				4,551	4,551	0	
	4.2				2,740	2,740	0	
	1.				960	960	0	
	2.				1,780	1,780	0	
	5.3				3,214	3,214	0	
	1.				1,216	1,216	0	
	2.				1,998	1,998	0	
	6.				1,924	1,924	0	
	1.				1,230	1,230	0	
	2.				694	694	0	
	7.				2,346	2,346	0	
	1.				390	390	0	

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								()
				가				()
				2.	606	606	0	
				3.	1,000	1,000	0	
				4.	350	350	0	
			2.		69,121	69,250	-129	
			1.		5,633	5,762	-129	
				1.	5,633	5,762	-129	-43,000 × 3 = -129,000
			2.	()	0	0	0	
				1.	0	0	0	
			3.	()	63,488	63,488	0	
				1.	63,488	63,488	0	
			3.		272,821	267,948	4,873	
			1.		158,491	153,618	4,873	
			1.		58,682	58,282	400	
				1.	()	22,530	22,530	0
				1.	22,530	22,530	0	
			2.		1,800	1,800	0	
				1.	1,800	1,800	0	
				2.	0	0	0	
			3.		3,400	3,000	400	
				1.	3,400	3,000	400	10,000 × 4 × 10 = 400,000
			4.2	()	8,000	8,000	0	
				1.	7,344	7,344	0	
				2.	386	386	0	
				3.	270	270	0	
			5.	()	17,000	17,000	0	
				1.	11,850	11,850	0	
				2.	5,150	5,150	0	
				3.	0	0	0	

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								()
				가				()
			6.		440	440	0	
			1.		440	440	0	
			7.	()	5,000	5,000	0	
			1.		5,000	5,000	0	
			8.	()	512	512	0	
			1.		312	312	0	
			2.		200	200	0	
		2.			11,000	11,000	0	
			1.		11,000	11,000	0	
			1.		8,000	8,000	0	
			2.		3,000	3,000	0	
		3. []			80,267	77,694	2,573	
			1.		3,100	3,100	0	
			1.		600	600	0	
			2.		1,500	1,500	0	
			3.		1,000	1,000	0	
			2. [-]		28,601	28,601	0	
			1.		28,601	28,601	0	
			3.		1,680	1,680	0	
			1.		1,680	1,680	0	
			4.		43,189	43,189	0	
			1.		43,189	43,189	0	
			5.	()	3,697	1,124	2,573	
			1.		2,871	381	2,490	170,000 × 1 = 170,000
								1,700,000 × 1 = 1,700,000
								520,000 × 1 = 520,000
								100,000 × 1 = 100,000
			2.		826	743	83 4	83,000 × 1 = 83,000

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								()
				가				()
		4.			5,450	5,450	0	
			1.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
			2.	()	5,000	5,000	0	
				1.	3,264	3,264	0	
				2.	1,736	1,736	0	
			3.		450	450	0	
				1.	450	450	0	
				2.	0	0	0	
		5.			1,192	1,192	0	
			1.		400	400	0	
				1.	400	400	0	
			2.		792	792	0	
				1.	792	792	0	
		6.			1,900	0	1,900	
			1.		1,900	0	1,900	
				1.	1,900	0	1,900	() x 1 = 1,900,000 × 1 = 1,900,000
		2.			114,330	114,330	0	
			1.		25,008	25,008	0	
				1.		9,500	9,500	0
					1.	9,500	9,500	0
				2.		2,208	2,208	0
					1.	708	708	0
					2.	300	300	0
					3.	1,200	1,200	0
				3.		4,173	4,173	0
					1.	4,173	4,173	0

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								()
				가				()
			4.		3,000	3,000	0	
			1.		3,000	3,000	0	
			5.		1,500	1,500	0	
			1.		1,500	1,500	0	
			6.		4,241	4,241	0	
			1.		4,241	4,241	0	
			7.		386	386	0	
			1.		56	56	0	
			2.		330	330	0	
		2.			64,124	64,124	0	
			1.		18,999	18,999	0	
			1.		837	837	0	
			2.		18,162	18,162	0	
			2.		3,090	3,090	0	
			1.		3,090	3,090	0	
			3.		34,507	34,507	0	
			1.		1,124	1,124	0	
			2.		33,383	33,383	0	
			4.		1,528	1,528	0	
			1.		1,528	1,528	0	
			5.	()	6,000	6,000	0	
			1.		6,000	6,000	0	
		3.			19,528	19,528	0	
			1.	()	627	627	0	
			1.		627	627	0	
			2.		8,957	8,957	0	
			1.		8,957	8,957	0	
			3.	()	8,360	8,360	0	

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								()
				가				()
				1.	8,360	8,360	0	
			4.		1,584	1,584	0	
				1.	1,584	1,584	0	
		4.			5,670	5,670	0	
			1.		5,670	5,670	0	
				1.	2,800	2,800	0	
				2.	2,870	2,870	0	
4.					362,161	352,945	9,216	
	1.				343,678	334,262	9,416	
		1.			265,953	269,574	-3,621	
			1.		182,756	187,587	-4,831	
				1.	182,756	187,587	-4,831	-160,000 × 1 = -160,000
								-1,168,000 × 1 = -1,168,000
								-303,000 × 1 = -303,000
								-268,000 × 1 = -268,000
								-873,000 × 1 = -873,000
								115,000 × 1 = 115,000
								-815,200 × 1 = -815,000
								-524,400 × 1 = -524,000
								-745,000 × 1 = -745,000
								-90,000 × 1 = -90,000
			2.		60,704	62,554	-1,850	
				1.	60,704	62,554	-1,850	41,200 × 1 = 42,000
								-2,122,000 × 1 = -2,122,000
								-474,500 × 1 = -474,000
								-187,000 × 1 = -187,000
								-31,000 × 1 = -31,000
								376,000 × 1 = 376,000

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								()
				가				()
								-4,000 × 1 = -4,000
								550,000 × 1 = 550,000
			3.		13,293	10,233	3,060	
				1.	11,717	9,066	2,651	1,090,230 × 1 = 1,091,000
								() 278,330 × 3 × 1 = 835,000
								() 120,330 × 3 × 1 = 361,000
								() 51,000 × 1 = 51,000
								-1,091,230 × 1 = -1,091,000
								() 가 500,000 × 1 = 500,000
								() 904,000 × 1 × 1 = 904,000
				2.	500	400	100	() 100,000 × 1 = 100,000
				3.	1,076	767	309	() ⁴ 103,000 × 3 = 309,000
			4.		8,000	8,000	0	
				1.	2,880	2,880	0	
				2.	4,000	4,000	0	
				3.	1,120	1,120	0	
			5.		() 1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		77,725	64,688	13,037	
				1.	38,845	40,200	-1,355	
				1.	10	0	10	10,000 × 1 = 10,000
				2.	80	80	0	
				3.	0	0	0	
				4.	33,975	35,240	-1,265	() -1,355,000 × 1 = -1,355,000
								345,000 × 1 = 345,000
								1,860,000 × 1 = 1,860,000
								-2,115,000 × 1 = -2,115,000
				5.	3,285	3,380	-95	-95,380 × 1 = -95,000

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								()
				가				
			6.		1,495	1,500	-5	-5,000 × 1 = -5,000
		2.			38,320	24,488	13,832	
			1.		32,409	22,101	10,308	() 943,600 × 3 × 2 = 5,662,000
								() -307,000 × 1 = -307,000
								() 113,100 × 3 × 2 = 679,000
								() 22,160 × 3 × 2 = 133,000
								() 540,500 × 2 = 1,081,000
								() 100,000 × 2 = 200,000
								() 225,000 × 1 × 2 = 450,000
								() 가 500,000 × 1 × 2 = 1,000,000
								() 704,800 × 2 = 1,410,000
			2.		5,911	2,387	3,524	() ⁴ 1,174,660 × 3 = 3,524,000
		3.			560	0	560	
			1.		560	0	560	() 560,000 × 1 = 560,000
	2.				18,067	18,267	-200	
		1.			18,067	18,267	-200	
			1.		12,060	12,060	0	
				1.	12,060	12,060	0	
		2.			1,100	1,600	-500	
			1.		1,100	1,600	-500	-5,000 × 100 × 1 = -500,000
		3.			() 2,800	2,800	0	
			1.		2,400	2,400	0	
			2.		350	350	0	
			3.		50	50	0	
		4.		()	1,807	1,807	0	
			1.		1,807	1,807	0	
		5.			000	0	300	
			1.		300	0	300	() 15,000 × 20 × 1 = 300,000

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								()
				가				()
	3.				416	416	0	
		1.			416	416	0	
			1.		416	416	0	
				1.	416	416	0	
5.					135,278	133,026	2,252	
	1.				18,706	20,454	-1,748	
		1.			18,706	20,454	-1,748	
			1.		2,415	4,163	-1,748	
				1.	2,178	3,926	-1,748	-8,000 × 156 × 1 = -1,248,000
								-100,000 × 5 = -500,000
				2.	237	237	0	
		2.			3,543	3,543	0	
			1.		3,393	3,393	0	
			2.		150	150	0	
		3.			3,040	3,040	0	
			1.		440	440	0	
			2.		2,600	2,600	0	
		4.			6,688	6,688	0	
			1.		2,884	2,884	0	
			2.		3,804	3,804	0	
		5.			3,020	3,020	0	
			1.		3,020	3,020	0	
	2.				11,920	11,920	0	
		1.			7,420	7,420	0	
			1.		700	700	0	
				1.	700	700	0	
		2.			6,720	6,720	0	
			1.		6,720	6,720	0	

: 4 (:)

								()
				가				()
		2.			4,500	4,500	0	
			1.		2,300	2,300	0	
				1.	200	200	0	
				2.	2,100	2,100	0	
			2.	()	2,200	2,200	0	
				1.	0	0	0	
				2.	1,242	1,242	0	
				3.	958	958	0	
		3.			46,973	46,973	0	
			1.		46,973	46,973	0	
				1.	()	10,970	10,970	0
				1.	2,400	2,400	0	
				2.	8,570	8,570	0	
			2.		22,803	22,803	0	
				1.	18,140	18,140	0	
				2.	3,697	3,697	0	
				3.	966	966	0	
			3.	()	4,300	4,300	0	
				1.	2,912	2,912	0	
				2.	1,388	1,388	0	
			4.	()	5,000	5,000	0	
				1.	4,900	4,900	0	
				2.	100	100	0	
			5.	()	3,000	3,000	0	
				1.	2,700	2,700	0	2,000,000 × 1 = 2,000,000
								-2,000,000 × 1 = -2,000,000
				2.	300	300	0	
			6.	()	900	900	0	

: 4 (:)

								()
				가				()
				1.	50	50	0	
				2.	850	850	0	
	4.				40,556	41,056	-500	
		1.			5,953	5,953	0	
			1.		5,953	5,953	0	
				1.	980	980	0	
				2.	4,973	4,973	0	
		2.			34,603	35,103	-500	
			1.		3,520	4,020	-500	
				1.	0	500	-500	-500,000 × 1 = -500,000
				2.	3,520	3,520	0	
		2.			29,133	29,133	0	
			1.		7,178	7,178	0	
				2.	21,955	21,955	0	
		3.SW	()		1,700	1,700	0	
			1.		1,700	1,700	0	
		4.e-	()		250	250	0	
			1.		250	250	0	
	5.				17,123	12,623	4,500	
		1.			17,123	12,623	4,500	
			1.		17,123	12,623	4,500	
				1.	17,123	12,623	4,500	() () 4,500,000 × 1 = 4,500,000
	6.				286,620	284,595	2,025	
		1.			148,377	143,106	5,271	
			1.		45,727	46,227	-500	
				1.	8,017	8,017	0	
				1.	1,000	1,000	0	
				2.	3,405	3,405	0	

: 4 (:)

								()
				가				()
				3.	3,612	3,612	0	
			2.		25,210	25,710	-500	
				1.	14,870	15,370	-500	-250,000 × 2 = -500,000
				2.	277	277	0	
				3.	3,463	3,463	0	
				4.	200	200	0	
				5.	400	400	0	
				6.	6,000	6,000	0	
			3.		12,500	12,500	0	
				1.	2,500	2,500	0	
				2.	10,000	10,000	0	
		2.			102,650	96,879	5,771	
			1.		41,116	40,416	700	
				1.	37,246	36,546	700	600,000 × 1 = 600,000
								가 100,000 × 1 = 100,000
				2.	500	500	0	
				3.	3,370	3,370	0	
			2.		37,597	34,926	2,671	
				1.	37,597	34,926	2,671	100,000 × 2 = 200,000
								() 1,235,500 × 2 = 2,471,000
			3.	()	19,541	17,141	2,400	
				1.	19,541	17,141	2,400	400,000 × 1 = 400,000
								100,000 × 1 = 100,000
								() 400,000 × 1 = 400,000
								() 1,500,000 × 1 = 1,500,000
			4.		4,196	4,196	0	
				1.	4,031	4,031	0	
				2.	165	165	0	

: 4 (:)

								()
				가				()
			5.	()	200	200	0	
			1.		200	200	0	
	2.				129,372	132,618	-3,246	
	1.				129,372	132,618	-3,246	
		1.			54,668	56,122	-1,454	
			1.		2,220	2,220	0	
			2.		33,000	34,000	-1,000	-1,000,000 × 1 = -1,000,000
			3.		10,846	11,300	-454	-454,000 × 1 = -454,000
			4.		8,602	8,602	0	
		2.			610	1,010	-400	
			1.		610	1,010	-400	-400,000 × 1 = -400,000
		3.			57,360	58,225	-865	
			1.		1,150	1,700	-550	-550,000 × 1 = -550,000
			2.		55,810	56,125	-315	-315,710 × 1 = -315,000
			3.		400	400	0	
		4.			2,400	2,400	0	
			1.		2,400	2,400	0	
		5.			73	600	-527	
			1.		73	600	-527	-527,000 × 1 = -527,000
		6.			3,456	3,456	0	
			1.		3,456	3,456	0	
		7.			10,805	10,805	0	
			1.		10,805	10,805	0	
	3.				8,871	8,871	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			7,871	7,871	0	

: 4 (:)

								()
				가				()
			1.		120	120	0	
			1.		120	120	0	
			2.		568	568	0	
			1.		400	400	0	
			2.		168	168	0	
			3.		413	413	0	
			1.		100	100	0	
			2.		313	313	0	
			4.		312	312	0	
			1.		312	312	0	
			5.		5,568	5,568	0	
			1.		3,323	3,323	0	80,000 × 1 80,000
							=	
							=	-40,000 × 1 -40,000
							=	100 -40,000 × 1 -40,000
							=	
			2.		150	150	0	
			3.		1,000	1,000	0	
			4.		1,095	1,095	0	
			6.	()	540	540	0	
			1.		250	250	0	
			2.		290	290	0	
			7.	()	350	350	0	
			1.		270	270	0	
			2.		80	80	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	

2019

	2,099,360	2,082,913	16,447	
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