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(:)

									()	
				가						
1.					1,881,209	1,477,806	403,403			
1.					954	636	318			
	1.				954	636	318			
		1.			954	636	318			
			1.		954	636	318	()	: 318,000	318,000
2.					1,866,876	1,463,791	403,085			
1.					1,866,876	1,463,791	403,085			
	1.				1,866,876	1,463,791	403,085			
		1.			695,048	674,027	21,021		: (695,048,000 × 1) -	21,021,000
			1.					674,027,000 =		
			2.		1,171,828	789,764	382,064		: (43,630,000 × 1) -	19,009,000
								24,621,000 =		
									: (575,051,000 × 1)	258,911,000
								- 316,140,000 =		
								() (,) :		6,042,000
								(20,881,000 × 1) - 14,839,000 =		
								() : (1,740,000 × 1		640,000
) - 1,100,000 =		
								() : (15,400,000 × 1		660,000
) - 14,740,000 =		
									: (52,263,000	5,225,000
								× 1) - 47,038,000 =		
								() : 3,000,000 ×		3,000,000
								1 =		
								() : 5,000,000 × 1		5,000,000
								=		
								() 가 :		5,040,000
								5,040,000 × 1 =		
								() :		21,000,000
								21,000,000 × 1 =		
									: 25,572,000 × 1	25,572,000
								=		
								() : 3,167,000		3,167,000
								× 1 =		
								() : 13,798,000		13,798,000
								× 1 =		
									: 15,000,000 × 1 =	15,000,000
3.					13,379	13,379	0			
1.					10,400	10,400	0			
	1.				10,000	10,000	0			
		1.			10,000	10,000	0			
			2.		400	400	0			

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								()	
				가					
				1.	400	400	0		
			2.		2,979	2,979	0		
			1.		2,979	2,979	0		
			1.		2,979	2,979	0		
2.					2,344,298	2,323,298	21,000		
	1.				2,289,713	2,268,713	21,000		
		1.			197,880	197,880	0		
			1.		197,880	197,880	0		
			1.		197,880	197,880	0		
		2.			2,091,833	2,070,833	21,000		
			1.		1,131,505	1,131,505	0		
				1.	1,087,000	1,087,000	0		
				2.	44,505	44,505	0		
		2.			472,686	451,686	21,000		
			1.		472,686	451,686	21,000	() 21,000,000 × 1 =	: 21,000,000
		3.			159,990	159,990	0		
			1.		159,990	159,990	0		
		4.			18,645	18,645	0		
			1.		18,645	18,645	0		
		5.			91,870	91,870	0		
			1.		91,870	91,870	0		
		6.			82,248	82,248	0		
			1.		82,248	82,248	0		
		7.			16,677	16,677	0		
			1.		16,677	16,677	0		
		8.			118,212	118,212	0		
			1.		118,212	118,212	0		
	2.				54,585	54,585	0		

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								()			
				가							
		1.			49,825	49,825	0				
			1.			49,825	49,825	0			
				1.			49,825	49,825	0		
		2.			4,760	4,760	0				
			1.			3,800	3,800	0			
				1.			3,800	3,800	0		
			2.			960	960	0			
				1.			960	960	0		
		3.			148,947	148,947	0				
			1.			148,947	148,947	0			
1.				148,947	148,947	0					
	1.					148,947	148,947	0			
				1.			148,947	148,947	0		
							148,947	148,947	0		
					4,374,454	3,950,051	424,403				

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								()
				가				()
1.					111,060	107,893	3,167	
1.					81,560	78,393	3,167	
	1.				17,420	14,253	3,167	
		1.	()		3,552	3,552	0	
			1.		3,552	3,552	0	
		2.	()		8,701	8,701	0	
			1.		8,701	8,701	0	
		3.			2,000	2,000	0	
			1.		2,000	2,000	0	
		4.			3,167	0	3,167	
			1.		3,167	0	3,167	() 3,167,000 × 1 = 3,167,000
	2.				64,140	64,140	0	
		1.			59,340	59,340	0	
			1.		59,340	59,340	0	
		2.	()		4,800	4,800	0	
			1.		4,800	4,800	0	
2.					29,500	29,500	0	
	1.				29,100	29,100	0	
		1.			1,800	1,800	0	
			1.		1,800	1,800	0	
		2.			6,800	6,800	0	
			1.		6,800	6,800	0	
		3.			20,500	20,500	0	
			1.		4,400	4,400	0	
			2.		14,000	14,000	0	
			3.		2,100	2,100	0	
	2.				400	400	0	
		1.			400	400	0	

: 3 (:)

								()
				가				()
				1.	400	400	0	
2.	/				2,483,352	2,149,415	333,937	
	1.				1,350,180	1,331,171	19,009	
		1.			1,350,180	1,331,171	19,009	
			1.			77,886	77,886	0
				1.	48,127	48,127	0	
				2.	8,159	8,159	0	
				3.	8,400	8,400	0	
				4.	13,200	13,200	0	
			2.			45,258	45,258	0
				1.	42,218	42,218	0	
				2.	3,040	3,040	0	
			3.			385,719	385,719	0
				1.	351,042	351,042	0	
				2.	5,109	5,109	0	
				3.	0	0	0	
				4.	29,568	29,568	0	
			4.			38,331	38,331	0
				1.	37,731	37,731	0	
				2.	600	600	0	
			5.			735,551	716,542	19,009
				1.	735,551	716,542	19,009	(61,295,850 × 12) - 19,009,000
								716,542,000=
			6.			44,505	44,505	0
				1.	44,505	44,505	0	
			7.	()		22,930	22,930	0
				1.	22,930	22,930	0	
	2.				82,888	82,888	0	
		1.			82,888	82,888	0	

: 3 (:)

								()
				가				()
			1.	()	640	640	0	
			1.		640	640	0	
			2.		42,894	42,894	0	
			1.		14,289	14,289	0	
			2.		6,791	6,791	0	
			3.		6,490	6,490	0	
			4.		14,400	14,400	0	
			5.		924	924	0	
			3.		29,854	29,854	0	
			1.		27,454	27,454	0	
			2.		2,400	2,400	0	
			4.		9,500	9,500	0	
			1.		9,000	9,000	0	
			2.		500	500	0	
			3.		34,770	34,770	0	
			1. []		23,530	23,530	0	
			1.		10,900	7,500	3,400	
			1.		1,800	1,800	0	
			2.		7,800	5,700	2,100	(40,000 × 50 × 2) - 500,000
								3,500,000=
								(200,000 × 4) - 400,000=
								400,000=
								(500,000 × 3) - 300,000=
								1,200,000
			3.		1,300	0	1,300	650,000 × 2 = 1,300,000
			2.		80	80	0	
			1.		80	80	0	
			3.		10,550	13,950	-3,400	
			1.		10,550	13,950	-3,400	1 () (29,100 -1,354,000
								× 60) - 3,100,000=
								1 () (23,000 -1,810,000
								× 250) - 7,560,000=
								2.3 (3,700 × 652 -177,000
) - 2,590,000=

: 3 (:)

								()
				가				
								2.3 (970 × 660) -59,000 - 700,000=
			4. []		2,000	2,000	0	
			1.		200	200	0	
			2.		1,800	1,800	0	
		2.			11,240	11,240	0	
		1.			600	600	0	
			1.		600	600	0	
		2.			8,240	8,240	0	
			1.		8,240	8,240	0	
		3.			2,400	2,400	0	
			1.		2,400	2,400	0	
		4.			766,431	448,703	317,728	
		1. []			50,122	44,080	6,042	
		1. [] ()			18,126	12,084	6,042	
			1.		18,126	12,084	6,042	() (6,042,000 × 3) - 6,042,000 12,084,000 =
		2. [] ()			2,755	2,755	0	
			1.		2,755	2,755	0	
		3. ()			29,241	29,241	0	
			1.		29,241	29,241	0	
		2.			609,781	325,298	284,483	
		1.			9,158	9,158	0	
			1.		9,158	9,158	0	
		2. ()			600,623	316,140	284,483	
			1.		600,623	316,140	284,483	(3,300 × 963 × 189 -1,000) - 316,140,000= 284,483,000
		3.			73,679	47,454	26,225	
		1.			416	416	0	
			1.		416	416	0	
		2.			52,263	47,038	5,225	

: 3 (:)

								()
				가				()
			1.		52,263	47,038	5,225	(52,263,000 × 1) - 47,038,000= 5,225,000
		3.			21,000	0	21,000	
			1.		21,000	0	21,000	() 21,000,000 × 1 = 21,000,000
		4.			9,100	9,100	0	
			1.		9,100	9,100	0	
				1.	9,100	9,100	0	
		5.			3,795	3,795	0	
			1.	()	71	71	0	
				1.	71	71	0	
			2.	()	3,724	3,724	0	
				1.	3,724	3,724	0	
		6.			3,600	3,600	0	
			1.		3,600	3,600	0	
				1.	3,600	3,600	0	
		7.			15,400	14,740	660	
			1.		15,400	14,740	660	
				1.	15,400	14,740	660	() (220,000 × 70) - 14,740,000 = 660,000
		8. []			954	636	318	
			1. []		() 954	636	318	
				1.	954	636	318	() × 1 × 3) - 636,000 = (318,000 318,000
		5.			249,083	251,883	-2,800	
			1.		2,979	2,979	0	
				1.	2,979	2,979	0	
				1.	2,979	2,979	0	
			2.		246,104	248,904	-2,800	
				1.	91,870	91,870	0	
				1.	91,870	91,870	0	
				2.	118,212	118,212	0	

: 3 (:)

								()
				가				()
				1.	118,212	118,212	0	
			3.		16,677	16,677	0	
				1.	16,677	16,677	0	
			4.		0	2,800	-2,800	
				1.	0	2,800	-2,800	(2,000 × 350 × 0) - 2,800,000=
			5.		700	700	0	
				1.	700	700	0	
			6.		18,645	18,645	0	
				1.	18,645	18,645	0	
3.					433,025	412,657	20,368	
	1.				135,560	120,232	15,328	
		1.			45,390	44,750	640	
			1.	()	2,800	2,800	0	
				1.	2,800	2,800	0	
			2.		3,000	3,000	0	
				1.	3,000	3,000	0	
			3.		34,650	34,650	0	
				1.	34,650	34,650	0	
			4.	()	1,740	1,100	640	
				1.	1,140	800	340	((40,000 × 1 × 20) + (20,000 × 17)) - 800,000 = 340,000
				2.	600	300	300	((50,000 × 1 × 12) - 300,000 = 300,000
			5.	()	2,200	2,200	0	
				1.	2,200	2,200	0	
			6.		1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	

: 3 (:)

								()
				가				()
		3.			800	800	0	
			1.		800	800	0	
				1.	500	500	0	
				2.	300	300	0	
		4.			1,200	1,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
		5.			11,700	11,700	0	
			1.		7,100	7,100	0	
				1.	2,300	2,300	0	
				2.	4,800	4,800	0	
			2.		3,600	3,600	0	
				1.	3,600	3,600	0	
			3.	(, 1)000	1,000	0		
				1.	1,000	1,000	0	
		6.			15,620	15,620	0	
			1.		9,700	9,700	0	
				1.	4,900	4,900	0	
				2.	4,800	4,800	0	
			2.		4,000	4,000	0	
				1.	4,000	4,000	0	
			3.	()	1,920	1,920	0	
				1.	1,920	1,920	0	
		7.			20,240	5,240	15,000	
			1.		2,700	2,700	0	
				1.	2,700	2,700	0	
			2.		2,540	2,540	0	
				1.	1,040	1,040	0	

: 3 (:)

								()
				가				()
			2.		1,500	1,500	0	
		3.	()	()	15,000	0	15,000	
			1.		15,000	0	15,000	3,000,000 × 5 × 1 = 15,000,000
		8.			38,522	38,522	0	
			1.		1,680	1,680	0	
				1.	1,680	1,680	0	
			2.		700	700	0	
				1.	700	700	0	
			3.		500	500	0	
				1.	500	500	0	
			4.	()	35,642	35,642	0	
				1.	32,550	32,550	0	
				2.	3,092	3,092	0	
		9.			88	400	-312	
			1.		88	400	-312	
				1.	88	400	-312	(88,000 × 1 - 400,000 = -312,000)
		2.			297,465	292,425	5,040	
			1.		35,059	35,059	0	
				1.	8,055	8,055	0	
				1.	8,055	8,055	0	
			2.		3,600	3,600	0	
				1.	3,600	3,600	0	
			3.		2,700	2,700	0	
				1.	2,700	2,700	0	
			4.		8,500	8,500	0	
				1.	8,500	8,500	0	
			5.		3,000	3,000	0	
				1.	3,000	3,000	0	

: 3 (:)

								()
				가				()
		6.			2,004	2,004	0	
			1.		150	150	0	
			2.		1,854	1,854	0	
			7. ()		7,200	7,200	0	
			1.		7,200	7,200	0	
		2.			170,900	170,900	0	
			1. SE		17,980	17,980	0	
			1.		17,980	17,980	0	
			2.		0	0	0	
			1.		0	0	0	
			3.		152,010	152,010	0	
			1.		152,010	152,010	0	
			4.		910	910	0	
			1.		910	910	0	
		3.			61,505	56,465	5,040	
			1.		17,065	17,065	0	
			1.		300	300	0	
			2.		10,265	10,265	0	
			3.		6,500	6,500	0	
			2. ()		1,200	1,200	0	
			1.		1,200	1,200	0	
			3.7560+ ()		6,000	6,000	0	
			1.		1,200	1,200	0	
			2.		4,500	4,500	0	
			3.		300	300	0	
			4. ()		9,400	9,400	0	
			1.		9,400	9,400	0	
			5. ()		20,800	20,800	0	

: 3 (:)

								()
				가				()
				1.	460	460	0	
				2.	20,123	18,960	1,163	(933,150 × 5 × 4) - 1,163,000
				3.	217	1,380	-1,163	17,500,000 = (15,500 × 14 × 1) - 840,000 = -623,000
								(31,760 × 17 × 0) - 540,000 = -540,000
				6.	() 2,000	2,000	0	
				1.	2,000	2,000	0	
				7.	가 (5,040	0	5,040	
				1.	5,040	0	5,040	() 254,000 × 5 × 2 = 2,540,000
								() (10,000 × 18 × 9) + (880,000 × 1) = 2,500,000
				4.	4,000	4,000	0	
				1.	4,000	4,000	0	
				1.	4,000	4,000	0	
				5.	26,001	26,001	0	
				1.	12,400	12,400	0	
				1.	6,800	6,800	0	
				2.	5,600	5,600	0	
				2.	13,601	13,601	0	
				1.	13,601	13,601	0	
4.					503,879	482,879	21,000	
				1.	472,686	451,686	21,000	
				1.	472,686	451,686	21,000	
				1.	450,570	450,570	0	
				1.	450,570	450,570	0	
				2.	1,116	1,116	0	
				1.	1,116	1,116	0	
				3.	21,000	0	21,000	
				1.	10,000	0	10,000	() () 2,500,000 × 4 = 10,000,000
				2.	7,000	0	7,000	() 1,750,000 × 4 = 7,000,000

: 3 (:)

								()
				가				()
				3.	4,000	0	4,000	() 2,000,000 × 1 = 2,000,000
								() 100,000 × 5 × 4 = 2,000,000
	2.				15,963	15,963	0	
		1.			15,963	15,963	0	
			1.		12,000	12,000	0	
				1.	12,000	12,000	0	
			2.		3,400	3,400	0	
				1.	3,400	3,400	0	
			3.		563	563	0	
				1.	563	563	0	
	3.				15,230	15,230	0	
		1.			15,230	15,230	0	
			1.		13,730	13,730	0	
				1.	0	4,800	-4,800	(80,000 × 2 × 0)) - 4,800,000= -4,800,000
			2.		5,930	8,930	-3,000	(60,000 × 3 × 6 × 0)) - 5,400,000= -5,400,000
								60,000 × 4 × 10 = 2,400,000
			3.		7,800	0	7,800	4,800,000 × 1 = 4,800,000
								3,000,000 × 1 = 3,000,000
		2.			1,500	1,500	0	
			1.		1,500	1,500	0	
5.					254,467	233,369	21,098	
	1.				70,601	53,803	16,798	
		1.			70,601	53,803	16,798	
			1.		1,688	1,688	0	
				1.	1,688	1,688	0	
			2.		12,695	12,695	0	
				1.	2,290	2,290	0	
			2.		10,405	10,405	0	

: 3 (:)

								()
				가				()
			3.	가	20	20	0	
			1.		20	20	0	
			4.	가	2,400	2,400	0	
			1.		2,400	2,400	0	
			5.		2,500	2,500	0	
			1.		2,500	2,500	0	
			6.		11,900	11,900	0	
			1.		11,900	11,900	0	
			7.		500	500	0	
			1.		500	500	0	
			8.		5,200	5,200	0	
			1.		5,200	5,200	0	
			9.		11,000	11,000	0	
			1.		3,400	3,400	0	
			2.		0	0	0	
			3.		5,800	5,800	0	
			4.		1,800	1,800	0	
			5.		0	0	0	
			10.		1,000	1,000	0	
			1.		1,000	1,000	0	
			11.		400	400	0	
			1.		175	175	0	
			2.		225	225	0	
			12.	() 4,500	4,500	0		
			1.		3,450	3,450	0	
			2.		1,050	1,050	0	
			13. 2019	(3,000	0	3,000		
			1.		51	0	51	() x 1 = 1,700,000 1,700,000

: 3 (:)

								()
				가				
								(51,000 × 1) - 1,700,000= -1,649,000
			2.		2,949	0	2,949	() ODP 1,300,000 × 1 = 1,300,000
								ODP (2,949,000 × 1) - 1,300,000= 1,649,000
			14.2019		18,798	0	13,798	
			1.		1,118	0	1,118	() 350,000 × 1 = 350,000
								() 8,000 × 76 × 1 = 608,000
								() 8,000 × 20 × 1 = 160,000
			2.		10,430	0	10,430	() 10,430,000 × 1 = 10,430,000
			3.		1,350	0	1,350	() 1,350,000 × 1 = 1,350,000
			4.		900	0	900	() 900,000 × 1 = 900,000
	2.				21,356	21,356	0	
		1.			21,356	21,356	0	
		1.			2,000	2,000	0	
			1.		1,900	1,900	0	
			2.		100	100	0	
		2.			6,366	6,366	0	
			1.		250	250	0	
			2.		6,116	6,116	0	
		3.			9,590	9,590	0	
			1.		2,240	2,240	0	
			2.		6,750	6,750	0	
			3.		600	600	0	
		4.We	()		2,000	2,000	0	
			1.		0	1,200	-1,200	(150,000 × 0) - 1,200,000= -1,200,000
			2.		2,000	800	1,200	1,200,000 × 1 = 1,200,000
		5.	()		1,400	1,400	0	
			1.		1,400	1,400	0	
	3.				68,700	68,700	0	

: 3 (:)

								()
				가				()
		1.			68,700	68,700	0	
		1.	(,)	33,200	33,200	0		
			1.	400	400	0		
			2.	16,380	16,380	0		
			3.	15,230	15,230	0		
			4.	1,190	1,190	0		
		2.	(1-1,)	14,400	14,400	0		
			1.	5,460	5,460	0		
			2.	8,940	8,940	0		
		3.	()	4,900	4,900	0		
			1.	2,796	2,796	0		
			2.	2,104	2,104	0		
		4.	()	1,800	1,800	0		
			1.	1,800	1,800	0		
		5.	()	1,100	1,100	0		
			1.	1,100	1,100	0		
		6.	()	3,300	3,300	0		
			1.	3,300	3,300	0		
		7.	()	10,000	10,000	0		
			1.	2,000	2,000	0		
			2.	3,000	3,000	0		
			3.	5,000	5,000	0		
		4.		21,010	19,510	1,500		
		1.		11,800	11,800	0		
			1.	11,800	11,800	0		
			1.	2,400	2,400	0		
			2.	9,000	9,000	0		
			3.	400	400	0		

: 3 (:)

								()
				가				()
		2.			9,210	7,710	1,500	
			1.			9,210	7,710	1,500
				1.	9,210	7,710	1,500	(30,000 × 100) - 1,500,000
		5.			72,800	70,000	2,800	1,500,000=
			1.			72,800	70,000	2,800
				1.	72,800	70,000	2,800	
				1.	72,800	70,000	2,800	(2,080,000 × 7
				1.	72,800	70,000	2,800	× 5) - 70,000,000= 2,800,000
					578,671	553,838	24,833	
		1.			172,953	172,953	0	
6.			1.			131,080	131,080	0
				1.	63,672	63,672	0	
				1.	13,644	13,644	0	
				2.	37,228	37,228	0	
				3.	12,800	12,800	0	
			2.			16,168	16,168	0
				1.	3,120	3,120	0	
				2.	9,400	9,400	0	
				3.	3,648	3,648	0	
			3.			29,820	29,820	0
				1.	21,880	21,880	0	
				2.	440	440	0	
				3.	7,500	7,500	0	
			4.			21,420	21,420	0
				1.	12,500	12,500	0	
				2.	7,000	7,000	0	
				3.	1,920	1,920	0	
		2.			41,873	41,873	0	
			1.	()	41,873	41,873	0	

: 3 (:)

								()
				가				()
				1.	38,473	38,473	0	$(737,170 \times 1 \times 12) - 18,847,000 = -10,000,000$ $\times 1 \times 12 = () 833,330 10,000,000$
				2.	400	400	0	
				3.	3,000	3,000	0	
			2.		398,878	374,045	24,833	
			1.		398,878	374,045	24,833	
			1.		139,470	139,470	0	
				1.	72,000	72,000	0	
				2.	36,000	36,000	0	
				3.	31,470	31,470	0	
			2.		2,400	2,400	0	
				1.	2,400	2,400	0	
			3.		75,139	65,306	9,833	
				1.	75,139	65,306	9,833	$(9,599,500 \times 2) - 12,066,000 = 7,133,000$ $3 \times 2,700,000 \times 1 = 2,700,000$
			4.		136,195	126,195	10,000	
				1.	1,600	1,600	0	
				2.	134,595	124,595	10,000	$() 10,000,000 \times 1 = 10,000,000$
			5.		2,000	2,000	0	
				1.	2,000	2,000	0	
			6.		4,174	4,174	0	
				1.	4,174	4,174	0	
			7.		25,000	25,000	0	
				1.	23,800	23,800	0	
				2.	1,200	1,200	0	
			8.		9,500	9,500	0	
				1.	9,000	9,000	0	
				2.	500	500	0	

: 3 (:)

								()
				가				()
			9.	()	5,000	0	5,000	
			1.		5,000	0	5,000	() 5,000,000 × 1 = 5,000,000
	3.				6,840	6,840	0	
		1.			2,800	2,800	0	
			1.		2,800	2,800	0	
				1.	300	300	0	
				2.	1,300	1,300	0	
				3.	1,200	1,200	0	
		2.			4,040	4,040	0	
			1.		2,240	2,240	0	
				1.	2,000	2,000	0	
				2.	240	240	0	
			2.		1,800	1,800	0	
				1.	1,800	1,800	0	
	7.				10,000	10,000	0	
		1.			10,000	10,000	0	
			1.		10,000	10,000	0	
				1.	10,000	10,000	0	
				1.	10,000	10,000	0	
					4,374,454	3,950,051	424,403	