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				가						
1.					1,585,436	1,542,737	42,699			
1.					1,289	971	318			
	1.				1,289	971	318			
		1.			1,289	971	318			
			1.		1,289	971	318	( )	: 318,000	318,000
2.					1,576,499	1,533,540	42,959			
1.					1,576,499	1,533,540	42,959			
	1.				1,576,499	1,533,540	42,959			
		1.			613,678	613,678	0			
			2.		962,821	919,862	42,959	( )	: (52,570,000 × 1	9,961,000
								) - 42,609,000 =		
								( )	: (51,779,000 ×	180,000
								1 ) - 51,599,000 =		
								( ) ( , , ) :	6,996,000	
								(29,746,000 × 1 ) - 22,750,000 =		
								( ) ( , , ) :	92,000	
								(29,837,470 × 1 ) - 29,746,000 =		
								( ) :	100,000	
								(5,502,910 × 1 ) - 5,403,000 =		
								( ) : (32,043,200	9,904,000	
								× 1 ) - 22,140,000 =		
								( ) : (28,037,000	1,511,000	
								× 1 ) - 26,526,000 =		
								: (22,725,000 × 1	-5,312,000	
								) - 28,037,000 =		
								: (2,484,000 × 1 ) -	-1,116,000	
								3,600,000 =		
								( ) :	6,984,000	
								(16,741,000 × 1 ) - 9,757,000 =		
								: 390,000 × 1 =	390,000	
								( ) : 800,000 × 1	800,000	
								=		
								( ) 가 : 340,000 × 1	340,000	
								=		
								( ) : 600,000 ×	600,000	
								1 =		
								( ) 가 : 5,000,000	5,000,000	
								× 1 =		
								( ) : 500,000	500,000	
								× 1 =		
								( ) : 2,700,000 × 1	2,700,000	
								=		
								( ) : 80,000 × 1	80,000	
								=		
								( ) : 20,000	20,000	
								× 1 =		

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								( )	
				가					
								( ) : 2,640,000 × 2,640,000 1 =	
								( ) : 89,000 × 1 89,000 =	
								( ) 가 : 500,000 × 500,000 1 =	
3.					7,648	8,226	-578		
	1.				3,180	3,758	-578		
		1.			1,980	2,558	-578		
			1.		1,980	2,558	-578	(980,000 × -1,578,000 1 ) - 2558000 =	
								: 1,000,000 × 1 = 1,000,000	
		2.			1,200	1,200	0		
			1.		1,200	1,200	0		
	2.				4,468	4,468	0		
		1.			4,468	4,468	0		
			1.		4,468	4,468	0		
2.					2,103,014	2,272,392	-169,378		
	1.				2,057,826	2,246,983	-189,157		
		1.			212,157	212,228	-71		
			1.		212,157	212,228	-71		
				1.	212,157	212,228	-71	(54,300 × 976 × 4 × 100%+169,000 ) - 212,228,000 =	-71,000
		2.			1,845,669	2,034,755	-189,086		
			1.		1,051,833	1,084,224	-32,391		
				1.	1,019,345	1,051,736	-32,391	1,2 : ((3,200 × 426 × 230 )-3,200 × 1 × 102 -1,000 ) - 345,600,000 =	-32,391,000
			2.		32,488	32,488	0		
		2.			367,974	488,070	-120,096		
			1.		367,974	488,070	-120,096	(1 ) : (234,400 × 373 × 4 -471,000 ) - 183,120,000 =	166,134,000
								(2 ) : (163,500 × 300 × 0 ) - 196,200,000 =	-196,200,000
								(3 ) : (64,550 × 290 × 1 ) - 108,750,000 =	-90,030,000
		3.			148,835	148,835	0		
			1.		148,835	148,835	0		

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			4.		8,896	13,860	-4,964		
			1.		8,896	13,860	-4,964	: (27,800 × 320 ) - 13,860,000=	-4,964,000
			5.		63,940	94,400	-30,460		
			1.		63,940	94,400	-30,460	1 : (199,810 × 320 ) - 41,600,000 =	22,340,000
								2 : (130,000 × 0 ) - 42,900,000 =	-42,900,000
								3 : (30,000 × 0 ) - 9,900,000 =	-9,900,000
			6.		85,329	86,504	-1,175		
			1.		85,329	86,504	-1,175	(1,2 ) : (285,790 × 4 × 53 -93,000 ) - 61,670,000 =	-1,175,000
			7.		13,939	13,939	0		
			1.		13,939	13,939	0		
			8.		104,923	104,923	0		
			1.		104,923	104,923	0		
		2.			45,188	25,409	19,779		
			1.		38,606	19,180	19,426		
			1.		38,606	19,180	19,426		
			1.		38,606	19,180	19,426	: (32,690,000 × 1 ) - 15,000,000=	17,690,000
								: (1,836,000 ) - 100,000=	1,736,000
			2.		195	160	35		
			1.		195	160	35		
			1.		195	160	35	: (35,000 × 1 )=	35,000
			3.		1,253	1,253	0		
			1.		1,253	1,253	0		
			1.		1,253	1,253	0		
			4.		5,134	4,816	318		
			1.		4,323	3,800	523		
			1.		4,323	3,800	523	: (300,000,000 × 1.2,377%× 1 ) - 3,600,000=	113,000
								: (305,000 × 2 ) - 200,000=	410,000
			2.		811	1,016	-205		

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								( )	
				가					
				1.	811	1,016	-205	: (60,000 × 12 ) - 960,000=	-240,000
								: (35,000 × 1 )=	35,000
3.					145,912	145,912	0		
	1.				145,912	145,912	0		
		1.			145,912	145,912	0		
			1.		145,912	145,912	0		
				1.	145,912	145,912	0		
					3,834,362	3,961,041	-126,679		

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								( )
				가				( )
1.					100,301	100,301	0	
1.					88,991	88,191	800	
	1.				28,851	28,851	0	
		1.		( )	28,851	28,851	0	
			1.		28,451	28,451	0	
			2.		400	400	0	
	2.				60,140	59,340	800	
		1.			52,860	52,860	0	
			1.		52,860	52,860	0	
		2.			6,480	6,480	0	
			1.		6,480	6,480	0	
		3.		( )	800	0	800	
			1.		800	0	800	$400,000 \times 1 \times 2 = 800,000$
2.					11,310	12,110	-800	
	1.				10,510	11,310	-800	
		1.			460	460	0	
			1.		460	460	0	
		2.			6,050	6,050	0	
			1.		6,050	6,050	0	
		3.		( )	4,000	4,800	-800	
			1.		4,000	4,800	-800	$(400,000 \times 10) - 4,800,000 = -800,000$
	2.				800	800	0	
		1.			800	800	0	
			1.		800	800	0	
2.	/				2,007,024	2,030,943	-23,919	
	1.				1,256,766	1,264,092	-7,326	
		1.			1,256,766	1,264,092	-7,326	
			1.		84,161	91,457	-7,296	

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								( )
				가				( )
				1.	36,848	42,068	-5,220	( ) (97,000 × 1 ) - 300,000= -203,000 HACCP (1,495,550 × 2 ) - 3,600,000= -608,000 49 (1,084,250 × 10 ) - 12,506,000= -1,663,000 (550,000 × 1 ) - 1,200,000= -650,000 (155,320× 5 ) - 1,650,000= -873,000 (50,000 × 1 × 0 ) - 250,000= -250,000 가 (27,000 × 1 ) - 1,000,000= -973,000
				2.	8,200	8,200	0	
				3.	8,924	10,000	-1,076	(892,400 × 10 ) - 10,000,000= -1,076,000
				4.	14,415	15,415	-1,000	가 (1,441,500 × 10 ) - 15,415,000= -1,000,000
				5.	15,774	15,774	0	
				2.	45,386	39,731	5,655	
				1.	41,895	36,240	5,655	( ) 1,181,000 × 1 = 1,181,000 (24,525,000 × 1 ) - 24,219,000= 306,000 ( ) (24,219,000 × 1 ) - 23,629,000 = 590,000 ( ) (62,690 /8× 1.5× 17 × 1 × 45 ) - 7,935,000= 1,058,000 ( ) ( ) (5,485,000 × 1 × 1 ) - 3,765,000= 1,720,000 ( ) ( ) (550,000 × 1 ) - 250,000 = 300,000 ( ) 가 ( ) (1,150,000 × 1 ) - 650,000 = 500,000
				2.	400	400	0	
				3.	3,091	3,091	0	
				3.	366,461	365,802	659	
				1.	265,516	267,143	-1,627	( ) ( ) 1,048,570 × 7 = 7,340,000 ( ) ( ) (25,683,140 × 7 ) - 176,112,000 = 3,670,000 ( ) (23,200,350 × 7 ) - 179,782,000= -17,379,000 ( ) (62,690 × 18 × 7 ) - 9,529,000= -1,630,000 ( ) ((62,690 /8)× 1.5× 11 × 45 × 8 ) - 63,474,000= -16,926,000 ( ) ( ) ((148,508,000+9,529,000+5,500,000+63,474,000+215,97 0,320)/12 ) - 18,918,000= 17,998,000

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								( )
				가				( )
								( ) ( ) (550,000 × 6 +250,000 × 1 ) - 1,750,000 = 1,800,000
								( ) 가 ( ) (8,200,000 × 1 ) - 4,700,000 = 3,500,000
			2.		71,009	68,723	2,286	( ) ( ) (36,022,000 × 1 ) - 35,642,000 = 380,000
								( ) (36,368,000 × 1 ) - 36,022,000= 346,000
								( ) ( ) 760,000 × 1 760,000
								( ) 가 ( ) (1,000,000 × 1 ) - 500,000 = 500,000
								( ) ( ) 300,000 × 1 = 300,000
			3.		3,200	3,200	0	
			4.		6,270	6,270	0	
			5.		20,466	20,466	0	
			4.		3,645	5,518	-1,873	
			1.		3,645	5,518	-1,873	(364,450 × 10 ) - 5,518,000= -1,873,000
			5.		32,217	33,767	-1,550	
			1.		29,532	31,082	-1,550	(4,874,000 × 1 ) - 8,513,000= -3,639,000
								( ) 860,000 × 1 = 860,000
								( ) (20,158,000 × 1 ) - 19,729,000 = 429,000
								( ) ( ) (550,000 × 1 ) - 250,000 = 300,000
								( ) 가 ( ) (1,150,000 × 1 ) - 650,000 = 500,000
			2.		400	400	0	
			3.		2,285	2,285	0	
			6.		692,408	695,329	-2,921	
			1.		692,408	695,329	-2,921	(645,248,000 × 1 ) - 648,169,000= -2,921,000
			7.		32,488	32,488	0	
			1.		32,488	32,488	0	
	2.				86,729	87,404	-675	
		1.			86,729	87,404	-675	
			1.		30,364	28,756	1,608	
			1.		28,768	27,231	1,537	( ) (19,138,000 × 1 ) - 18,101,000= 1,037,000

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								( )
				가				( )
								( ) 가 ( ) (500,000 × 1 × 2 ) - 500,000 = 500,000
			2.		400	400	0	
			3.		1,196	1,125	71	<sup>4</sup> (1,196,000 × 1 ) - 1,125,000= 71,000
		2.			56,365	58,648	-2,283	
			1.		25,155	25,713	-558	(93,300 × 10 ) - 1,464,000= -531,000
								(118,660 × 12 ) - 1,451,000= -27,000
			2.		3,880	3,880	0	
			3.		7,620	9,900	-2,280	(761,970 × 10 ) - 9,900,000= -2,280,000
			4.		4,996	4,441	555	(499,600 × 10 ) - 4,441,000= 555,000
			5.		13,808	13,808	0	
			6.		906	906	0	
		3.			29,493	29,493	0	
		1. [ ]			20,320	20,320	0	
		1.			8,380	8,380	0	
			1.		600	600	0	
			2.		4,780	4,780	0	
			3.		3,000	3,000	0	
		2.			10,440	10,440	0	
			1.		10,440	10,440	0	
		3. [ ]			1,500	1,500	0	
			1.		200	200	0	
			2.		1,300	1,300	0	
		2.			9,173	9,173	0	
		1.			600	600	0	
			1.		600	600	0	
		2.			6,173	6,173	0	
			1.		6,173	6,173	0	
		3.			2,400	2,400	0	



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								( )
				가				( )
				1.	2,400	2,400	0	
	4.				437,870	418,364	19,506	
		1. [ ]			29,838	22,750	7,088	
		1. [ ] ( )			114	114	0	
			1.		114	114	0	
		2. [ ] ( )			26,712	19,716	6,996	
			1.		26,712	19,716	6,996	( ) 318,000 × 22 = 6,996,000
		3. [ ] ( )			3,012	2,920	92	
			1.		3,012	2,920	92	( ) (3,012,000 × 1 ) - 2,920,000 = 92,000
		2.			330,503	334,275	-3,772	
		1. ( )			5,803	5,774	29	
			1.		5,803	5,774	29	(2,775,000 ) - 2,746,000 = 29,000
		2. ( )			277,907	276,396	1,511	
			1.		277,907	276,396	1,511	( ) 1,511,000 × 1 = 1,511,000
		3. ( )			46,793	52,105	-5,312	
			1.		46,793	52,105	-5,312	(1,550 × 13,075 ) - 25,579,000 = -5,312,000
		3.			18,106	11,122	6,984	
		1.			18,106	11,122	6,984	
			1.		18,106	11,122	6,984	( ) 6,984,000 × 1 = 6,984,000
		4.			6,380	6,380	0	
		1.			6,380	6,380	0	
			1.		6,380	6,380	0	
		5.			5,837	5,737	100	
		1.			334	334	0	
			1.		334	334	0	
		2.			5,503	5,403	100	
			1.		5,503	5,403	100	( ) 99,910 × 1 = 100,000
		6.			2,484	3,600	-1,116	

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								( )
				가				( )
		1.			2,484	3,600	-1,116	
			1.		2,484	3,600	-1,116	(50,000 × 5 × 10 -16,000 ) - 3,600,000= -1,116,000
	7.				11,389	11,389	0	
		1.			11,389	11,389	0	
			1.		11,389	11,389	0	
	8. [ ]				33,333	23,111	10,222	
		1.			32,044	22,140	9,904	
			1.		32,044	22,140	9,904	( ) 9,267,200 × 1 = 9,268,000
								( ) 318,000 × 2 = 636,000
	2. [ ]				1,289	971	318	
		1.			1,289	971	318	( ) 318,000 × 1 = 318,000
	5.				196,166	231,590	-35,424	
		1.			4,468	4,468	0	
			1.		4,468	4,468	0	
			1.		4,468	4,468	0	
	2.				191,698	227,122	-35,424	
		1.			8,896	13,860	-4,964	
			1.		8,896	13,860	-4,964	(27,800 × 320 ) - 13,860,000= -4,964,000
		2.			63,940	94,400	-30,460	
			1.		63,940	94,400	-30,460	1 (199,810 × 320 ) - 41,600,000= 22,340,000
								2 (130,000 × 0 ) - 42,900,000= -42,900,000
								3 (30,000 × 0 ) - 9,900,000= -9,900,000
		3.			104,923	104,923	0	
			1.		104,923	104,923	0	
		4.			13,939	13,939	0	
			1.		13,939	13,939	0	
3.					486,252	484,862	1,390	
	1.				268,008	266,618	1,390	

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								( )
				가				( )
		1.			94,670	94,670	0	
			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.		86,670	86,670	0	
				1.	86,370	86,370	0	
				2.	300	300	0	
			4.	( )	2,200	2,200	0	
				1.	1,600	1,600	0	
				2.	600	600	0	
		2.			12,530	12,530	0	
			1.		12,530	12,530	0	
				1.	700	700	0	
				2.	11,830	11,830	0	
		3.			3,200	3,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
			2.	( )	2,000	2,000	0	
				1.	350	350	0	
				2.	1,650	1,650	0	
		4.			82,157	81,767	390	
			1.		11,477	11,477	0	
				1.	1,300	1,300	0	
				2.	3,600	3,600	0	
				3.	6,577	6,577	0	
			2.	( )	30,000	30,000	0	
				1.	30,000	30,000	0	

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								( )
				가				( )
		3.	( )		10,900	10,900	0	
			1.		10,900	10,900	0	
			( )		29,390	29,390	0	
			1.		29,390	29,390	0	
			( )		390	0	390	
			1.		390	0	390	390,000 × 1 = 390,000
		5.			23,520	22,520	1,000	
			1.		9,900	9,900	0	
			1.		4,900	4,900	0	
			2.		5,000	5,000	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	
			4.	( )	4,700	4,700	0	
			1.		4,700	4,700	0	
			5.	( )	2,000	2,000	0	
			1.		2,000	2,000	0	
			6.	( )	1,000	0	1,000	
			1.		1,000	0	1,000	1,000,000 × 1 1,000,000
		6.			3,290	3,290	0	
			1.		2,000	2,000	0	
			1.		2,000	2,000	0	
			2.		1,290	1,290	0	
			1.		1,040	1,040	0	
			2.		250	250	0	
		7.			48,241	48,241	0	
			1.		720	720	0	

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								( )
				가				( )
				1.	720	720	0	
				2.	200	200	0	
				1.	200	200	0	
				3.	200	200	0	
				1.	200	200	0	
				4.	47,121	47,121	0	
				1.	43,100	43,100	0	
				2.	4,021	4,021	0	
			8.		400	400	0	
			1.		400	400	0	
			1.		400	400	0	
		2.			218,244	218,244	0	
		1.			35,155	35,155	0	
			1.		7,955	7,955	0	
			1.		7,955	7,955	0	
			2.		3,600	3,600	0	
			1.		3,600	3,600	0	
			3.		8,500	8,500	0	
			1.		8,500	8,500	0	
			4.		3,000	3,000	0	
			1.		3,000	3,000	0	
			5.		500	500	0	
			1.		500	500	0	
			6.	( )	11,600	11,600	0	
			1.		11,600	11,600	0	
		2.			149,396	149,396	0	
			1.		561	561	0	
			1.		561	561	0	

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								( )
				가				( )
			2.		128,528	128,528	0	
			1.		128,528	128,528	0	
			3.		13,606	13,606	0	
			1.		13,606	13,606	0	
			4.세		5,256	5,256	0	
			1.		5,256	5,256	0	
			5.		1,445	1,445	0	
			1.		1,445	1,445	0	
		3.			15,925	15,925	0	
		1.			13,725	13,725	0	
		1.			300	300	0	
		2.			13,425	13,425	0	
		2.			2,200	2,200	0	
		1.			2,200	2,200	0	
		4.			200	200	0	
		1.			200	200	0	
		1.			200	200	0	
		5.			17,568	17,568	0	
		1.			6,104	6,104	0	
		1.			1,900	1,900	0	
		2.			4,204	4,204	0	
		2.			6,464	6,464	0	
		1.			6,464	6,464	0	
		3.		( )	5,000	5,000	0	
		1.			920	920	0	
		2.			4,080	4,080	0	
4.					441,866	563,540	-121,674	
	1.				367,974	488,070	-120,096	

$$: \quad 4 \quad ( \quad : \quad )$$

				가				( )
		1.			367,974	488,070	-120,096	
		1.		367,974	488,070	-120,096		
			1.		355,890	447,600	-91,710	1 (30,000 × 4,188 ) - 165,000,000=- -39,360,000
								2 (30,000 × 4,498 ) - 165,000,000=- -30,060,000
								3 (30,000 × 3,159 ) - 114,000,000=- -19,230,000
								(30,000 × 3 × 6 ) - 3,600,000=- -3,060,000
			2.	10,344	29,670	-19,326	(1,723,900 × 6 ) - 29,670,000=- -19,326,000	
			3.	1,740	10,800	-9,060	(200,000 × 10 × 0 ) - 4,000,000=- -4,000,000	
							(15,000 × 40 × 0 ) - 2,400,000=- -2,400,000	
		(40,000 × 22 × 2 -20,000 ) - 4,400,000=- -2,660,000						
		2.			29,943	29,943	0	
			1.		29,943	29,943	0	
	1.				7,000	7,000	0	
				1.	7,000	7,000	0	
	2.				3,250	3,250	0	
				1.	2,758	2,758	0	
					2.	492	492	0
	3.				552	552	0	
				1.	552	552	0	
	4.			( )	141	141	0	
1.				141	141	0		
5.	( )			19,000	19,000	0		
	1.			3,826	3,826	0		
	2.			15,174	15,174	0		
3.					43,949	45,527	-1,578	
1.					43,949	45,527	-1,578	
	1.				4,013	4,013	0	
			1.		493	493	0	

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								(    )				
				가								
				2.	600	600	0					
				3.	720	720	0					
				4.	2,200	2,200	0					
			2.					37,256	37,256	0		
				1.					33,746	33,746	0	
									400	400	0	
									3,110	3,110	0	
			3.	(    )				1,700	1,700	0		
				1.					1,700	1,700	0	
			4.	(            )				980	2,558	-1,578		
				1.					980	2,558	-1,578	(327,800 × 0    ) - 1,312,000=



: 4 ( : )

								( )
				가				( )
				1.	4,770	4,770	0	
			7.		5,000	5,000	0	
				1.	5,000	5,000	0	
			8.		1,200	1,200	0	
				1.	565	565	0	
				2.	635	635	0	
			9.		3,400	3,400	0	
				1.	3,400	3,400	0	
			10.2018		( 4)500	4,500	0	
				1.	22	22	0	
				2.	4,478	4,478	0	
			11.2018		16,183 )	16,183	0	
				1.	100	100	0	
				2.	1,738	1,738	0	
				3.	11,080	11,080	0	
				4.	1,665	1,665	0	
				5.	1,600	1,600	0	
		2.			16,720	16,720	0	
		1.			16,720	16,720	0	
			1.		5,040	5,040	0	
				1.	360	360	0	
				2.	4,680	4,680	0	
			2.		2,000	2,000	0	
				1.	1,900	1,900	0	
				2.	100	100	0	
			3.		4,465	4,465	0	
				1.	2,240	2,240	0	
				2.	1,525	1,525	0	

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								( )
				가				( )
			3.		700	700	0	
			4.		0	0	0	
			1.		0	0	0	
			5. Wee		2,000	2,000	0	
			1.		1,200	1,200	0	
			2.		800	800	0	
			6. ( )		700	700	0	
			1.		700	700	0	
			7.		2,515	2,515	0	
			1.		2,515	2,515	0	
		3.			94,600	94,600	0	
		1.			94,600	94,600	0	
		1.	(1-1)		37,000	37,000	0	
		1.			18,000	18,000	0	
		2.			16,973	16,850	123	(330,300 × 10 ) - 123,000
		3.			2,027	2,150	-123	(170,000 × 2 ) - 350,000= -10,000
								(337,400 × 5 ) - 1,800,000= -113,000
		2.	( )	3,000	3,000	0		
		1.			967	967	0	
		2.			2,033	2,033	0	
		3.			14,000	14,000	0	
		1.			2,890	2,890	0	
		2.			9,730	9,730	0	
		3.			1,380	1,380	0	
		4.	( )	4,000	4,000	0		
		1.			2,870	2,870	0	
		2.			1,130	1,130	0	
		5.	( )	3,600	3,600	0		

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								( )
				가				( )
				1.	0	0	0	
				2.	3,600	3,600	0	
				6.	10,000	10,000	0	
				1.	3,000	3,000	0	
				2.	500	500	0	
				3.	1,000	1,000	0	
				4.	3,800	3,800	0	
				5.	1,700	1,700	0	
				7.	13,000	13,000	0	
				1.	7,900	7,900	0	
				2.	1,000	1,000	0	
				3.	4,100	4,100	0	
				8.	10,000	10,000	0	
				1.	2,000	2,000	0	
				2.	5,900	5,900	0	
				3.	600	600	0	
				4.	1,500	1,500	0	
				4.	11,182	11,182	0	
				1.	2,800	2,800	0	
				1.	2,800	2,800	0	
				1.	1,800	1,800	0	
				2.	1,000	1,000	0	
				2.	8,382	8,382	0	
				1.	8,382	8,382	0	
				1.	7,682	7,682	0	
				2.	700	700	0	
				5.	118,472	118,472	0	
				1.	118,472	118,472	0	

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								( )
				가				( )
			1.		60,490	60,490	0	
			1.		60,490	60,490	0	
			2.		5,982	5,982	0	
			1.		5,982	5,982	0	
			3.		28,000	28,000	0	
			1.		28,000	28,000	0	
			4.		24,000	24,000	0	
			1.		24,000	24,000	0	
6.					496,955	479,431	17,524	
	1.				170,487	169,754	733	
		1.			132,210	132,210	0	
			1.		63,256	63,256	0	
			1.		29,100	29,100	0	
			2.		34,156	34,156	0	
			2.		14,248	14,248	0	
			1.		1,920	1,920	0	
			2.		8,680	8,680	0	
			3.		3,648	3,648	0	
			3.		35,426	35,426	0	
			1.		21,386	21,386	0	
			2.		440	440	0	
			3.		13,600	13,600	0	
			4.		19,280	19,280	0	
			1.		12,280	12,280	0	
			2.		7,000	7,000	0	
		2.			38,277	37,544	733	
			1.	( )	37,877	37,144	733	
			1.		34,487	33,775	712	(1,407,830 × 12 )- 16,722,000= 172,000

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								( )
				가				( )
								가 (220,000 × 12 ) - 600,000 2,040,000=
								(125,000 × 12 ) - 240,000 1,260,000=
								-300,000= -300,000
			2.		3,390	3,369	21	4 (3,390,000 × 1 ) - 21,000 3,369,000=
		2.	( )		400	400	0	
			1.		400	400	0	
	2.				319,055	302,264	16,791	
		1.			319,055	302,264	16,791	
			1.		126,154	124,720	1,434	
				1.	60,644	61,800	-1,156	(5,053,660 × 12 ) - -1,156,000 61,800,000=
				2.	36,190	33,600	2,590	(3,015,830 × 12 ) - 2,590,000 33,600,000=
				3.	29,320	29,320	0	
			2.		0	0	0	
				1.	0	0	0	
			3.		94,109	88,166	5,943	
				1.	94,109	88,166	5,943	((1,744,790 × 12 )+(13,431,000 × 1 ) ) - 28,426,000= 5,943,000
			4.		93,018	83,604	9,414	
				1.	600	600	0	
				2.	92,418	83,004	9,414	(1,100,000 × 12 ) - 1,200,000 12,000,000=
								(25,000 × 72 ) - 1,000,000 800,000=
								(60,538,000 × 1 ) - 7,214,000 53,324,000=
			5.		2,000	2,000	0	
				1.	2,000	2,000	0	
			6.		3,774	3,774	0	
				1.	3,774	3,774	0	
	3.				7,413	7,413	0	
		1.			2,600	2,600	0	
			1.		2,600	2,600	0	

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								(    )			
				가							
				1.	1,300	1,300	0				
				2.	1,300	1,300	0				
		2.		1.		4,813	4,813	0			
					1.	2,000	2,000	0			
					1.	1,940	1,940	0			
				2.	60	60	0				
				2.		813	813	0			
					1.	813	813	0			
				3.	(    )	2,000	2,000	0			
					1.	1,600	1,600	0			
					2.	400	400	0			
				7.					0	0	0
1.	1.				0	0	0				
	1.	1.				0	0	0			
		1.	1.				0	0	0		
			1.	1.				0	0	0	
				1.	1.				0	0	0
					3,834,362	3,961,041	-126,679				