

2018

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2,878,190,000

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2,727,780,000

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2,878,190,000

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3	2,878,190	2,727,780			150,410		5.5		
		0	8,000	0.2		3,001	109,069	3.7	
		142,207	1,885,002	65.4	/	87,235	1,530,277	53.1	
		0	1,561	0.0		24,135	543,048	18.8	
		4,201	905,131	31.4		20,997	185,849	6.4	
		4,002	15,226	0.5		4,400	202,966	7.0	
		0	63,270	2.1		10,642	304,957	10.5	
						0	2,024	0.0	

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									( )	
				가						
1.					1,894,563	1,752,356	142,207			
1.					8,000	8,000	0			
	1.				8,000	8,000	0			
		1.			8,000	8,000	0			
			1.		8,000	8,000	0			
2.					1,885,002	1,742,795	142,207			
1.					1,885,002	1,742,795	142,207			
	1.				1,885,002	1,742,795	142,207			
		1.			591,674	584,015	7,659			
			1.					584,015,000	=(591,674,000 × 1) - 7,659,000	
			2.		1,293,328	1,158,780	134,548	(16,207,000 × 1) - 13,206,000	=( ) : 3,001,000	
								( ) : (17,013,000 × 1) - 12,095,000	= 4,918,000	
								( ) : (61,551,000 × 1) - 42,578,000	= 18,973,000	
								( ) : (86,325,000 × 1) - 61,701,000	= 24,624,000	
								( ) : (15,072,000 × 1) - 7,536,000	= 7,536,000	
								( ) : (25,430,000 × 1) - 14,160,000	= 11,270,000	
								( ) : (52,298,600 × 1) - 34,988,000	= 17,311,000	
								( ) : (25,960,000 × 1) - 23,760,000	= 2,200,000	
								( ) : (20,280,000 × 1) - 20,150,000	= 130,000	
								( ) : 18,487,000 × 1	= 18,487,000	
								( ) : 17,610,000 × 1	= 17,610,000	
								( ) 가 : 3,500,000 × 1	= 3,500,000	
								( ) : 4,988,000 × 1	= 4,988,000	
3.					1,561	1,561	0			
1.					1,561	1,561	0			
	1.				1,561	1,561	0			
		1.			1,561	1,561	0			
2.					920,357	912,154	8,203			
1.					905,131	900,930	4,201			

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				가						
		1.			143,582	143,582	0			
			1.		143,582	143,582	0			
				1.	143,582	143,582	0			
		2.			761,549	757,348	4,201			
			1.		460,307	460,307	0			
				1.	460,307	460,307	0			
			2.		58,630	56,120	2,510			
				1.	58,630	56,120	2,510	$\times 30 \times 2$	$(423,833 - 22,920,000 = 2,510,000)$	
			3.		104,576	104,576	0			
				1.	104,576	104,576	0			
			4.		8,295	8,295	0			
				1.	8,295	8,295	0			
			5.		58,840	58,840	0			
				1.	58,840	58,840	0			
			6.		70,901	69,210	1,691			
				1.	70,901	69,210	1,691	$(334,435 \times 212 \times 1)$	$- 1,691,000 = 69,210,000$	
		2.			15,226	11,224	4,002			
			1.		4,536	4,536	0			
				1.	4,536	4,536	0			
				1.	3,696	3,696	0			
				2.	840	840	0			
			2.		5,585	1,583	4,002			
				1.	5,585	1,583	4,002			
				1.	5,585	1,583	4,002	$(558,500 \times 5 \times 2)$	$- 4,002,000 = 1,583,000$	
			3.		5,105	5,105	0			
				1.	3,055	3,055	0			
				1.	3,055	3,055	0			
				2.	2,050	2,050	0			

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								( )	
				가					
				1.	2,050	2,050	0		
3.					63,270	63,270	0		
	1.				63,270	63,270	0		
		1.			63,270	63,270	0		
			1.		63,270	63,270	0		
				1.	63,270	63,270	0		
					2,878,190	2,727,780	150,410		

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								( )
				가				( )
1.					109,069	106,068	3,001	
	1.				81,919	78,918	3,001	
		1.			30,379	27,378	3,001	
			1.		12,562	12,562	0	
				1.	12,562	12,562	0	
			2.		17,817	14,816	3,001	
				1.	17,817	14,816	3,001	( ) 1,500,500 × 2 = 3,001,000
		2.			51,540	51,540	0	
			1.		45,060	45,060	0	
				1.	45,060	45,060	0	
			2.		6,480	6,480	0	
				1.	6,480	6,480	0	
	2.				27,150	27,150	0	
		1.			18,700	18,700	0	
			1.		18,700	18,700	0	
				1.	18,700	18,700	0	
			2.		8,450	8,450	0	
				1.	3,850	3,850	0	
				1.	3,850	3,850	0	
			2.		1,500	1,500	0	
				1.	1,500	1,500	0	
			3.		600	600	0	
				1.	600	600	0	
			4.		2,500	2,500	0	
				1.	2,500	2,500	0	
2.	/				1,530,277	1,443,042	87,235	
		1.			610,162	587,689	22,473	
			1.		610,162	587,689	22,473	

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								( )
				가				( )
			1.	( )	310,773	310,773	0	
			1.		310,773	310,773	0	
			2.	( )	119,369	120,621	-1,252	
			1.		105,148	104,742	406	$(52,630 \times 5 \times 270 + 52,630 \times 1 \times 234) - 82,880,000 =$ 486,000
								-263,000 $\times 1 \times 1 =$ -263,000
								(1,262,200 $\times 5 \times 1$ ) - 5,589,000 = 722,000
								(2,948,802 $\times 5 \times 1$ ) - 15,284,000 = -539,000
			2.		14,221	15,879	-1,658	$(237,008 \times 5 \times 12) - 15,879,000 =$ -1,658,000
			3.	( )	4,903	3,403	1,500	
			1.		4,903	3,403	1,500	$(62,870 \times 78 \times 1) - 3,404,000 =$ 1,500,000
			4.	( )	25,262	25,510	-248	
			1.		13,610	13,610	0	
			2.		9,752	10,000	-248	가 (975,200 $\times 1 \times 10$ ) - 10,000,000 = -248,000
			3.		1,900	1,900	0	
			5.	( + )	88,311	65,838	22,473	
			1.		82,939	61,329	21,610	$(2,108,583 \times 1 \times 12) - 26,968,000 =$ -1,665,000
								(1,018,000 $\times 1 \times 1$ ) - 755,000 = 263,000
								(2,855,000 $\times 1 \times 1$ ) - 2,316,000 = 539,000
								( ) 363,750 $\times 6 \times 4 =$ 8,730,000
								( ) 55,142 $\times 7 \times 4 =$ 1,544,000
								( ) 가 68,571 $\times 7 \times 4 =$ 1,920,000
								( ) 372,750 $\times 2 \times 2 =$ 1,491,000
								( ) 45,928 $\times 7 \times 4 =$ 1,286,000
								( ) 75,250 $\times 1 \times 4 =$ 301,000
								( ) 18,500 $\times 1 \times 4 =$ 74,000
								( ) 129,535 $\times 7 \times 4 =$ 3,627,000
								( ) 가 500,000 $\times 7 \times 1 =$ 3,500,000
			2.		1,655	1,655	0	



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								( )
				가				( )
			3.		3,717	2,854	863	<sup>4</sup> (309,750 × 1 × 12 - 2,854,000= 863,000
			6.	( )	7,000	7,000	0	
			1.		7,000	7,000	0	
			7.	( )	36,605	36,605	0	
			1.		36,605	36,605	0	
			8.	( )	17,939	17,939	0	
			1.		17,939	17,939	0	
		2.			21,592	21,592	0	
		1.			15,520	15,520	0	
			1.		100	100	0	
			1.		100	100	0	
			2.		9,180	9,180	0	
			1.		9,180	9,180	0	
			3.		400	400	0	
			1.		100	100	0	
			2.		200	200	0	
			3.		100	100	0	
			4.		5,840	5,840	0	
			1.		1,560	1,560	0	
			2.		3,880	3,880	0	
			3.		400	400	0	
		2.			6,072	6,072	0	
		1.			3,872	3,872	0	
			1.		3,872	3,872	0	
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		700	700	0	
			1.		700	700	0	

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								( )
				가				
3.					729,261	673,726	55,535	
	1. [ ]				405,624	363,689	41,935	
		1. [ ]			86,325	61,701	24,624	
			1.		86,325	61,701	24,624	( ) 24,624,000 × 1 = 24,624,000
		2.			267,000	267,000	0	
			1.		267,000	267,000	0	
		3.			52,299	34,988	17,311	
			1.		52,299	34,988	17,311	( ) 17,311,000 × 1 = 17,311,000
	2.				230,340	230,340	0	
		1.			230,340	230,340	0	
			1.		230,340	230,340	0	
	3.				34,878	23,608	11,270	
		1.			9,448	9,448	0	
			1.		9,448	9,448	0	
		2.			25,430	14,160	11,270	
			1.		25,430	14,160	11,270	(385,303 × 11 × 6) - 14,160,000 = 11,270,000
	4.				20,280	20,150	130	
		1.			20,280	20,150	130	
			1.		20,280	20,150	130	( ) (20,280,000 × 1) - 20,150,000 = 130,000
	5.				12,179	12,179	0	
		1.			2,251	2,251	0	
			1.		2,251	2,251	0	
		2.			9,928	9,928	0	
			1.		9,928	9,928	0	
	6.				25,960	23,760	2,200	
		1.			25,960	23,760	2,200	
			1.		25,960	23,760	2,200	(220,000 × 118 × 1) - 23,760,000 = 2,200,000
	4.				169,262	160,035	9,227	

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								( )
				가				
		1.			169,262	160,035	9,227	
			1.		9,249	9,249	0	
				1.	9,249	9,249	0	
			2.		58,840	58,840	0	
				1.	58,840	58,840	0	
			3.		70,901	69,210	1,691	
				1.	70,901	69,210	1,691	(334,435 × 212 × 1 )-69,210,000= 1,691,000
			4.		200	200	0	
				1.	200	200	0	
			5.		15,000	15,000	0	
				1.	15,000	15,000	0	
			6.		15,072	7,536	7,536	
				1.	15,072	7,536	7,536	( ) (430,628 × 35 × 1 )- 7,536,000 = 7,536,000
3.					543,048	518,913	24,135	
		1.			290,848	268,320	22,528	
			1.		24,631	24,631	0	
				1.	15,200	15,200	0	
				1.	15,200	15,200	0	
			2.	( )	1,131	1,131	0	
				1.	1,131	1,131	0	
			3.		4,000	4,000	0	
				1.	4,000	4,000	0	
			4.		800	800	0	
				1.	800	800	0	
			5.		1,500	1,500	0	
				1.	1,500	1,500	0	
			6.	( )	2,000	2,000	0	
				1.	700	700	0	

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								( )
				가				( )
				2.	550	550	0	
				3.	750	750	0	
		2.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
		3.			600	600	0	
			1.		600	600	0	
				1.	600	600	0	
		4.			9,240	9,240	0	
			1.	( 가 )	7,000	7,000	0	
				1.	6,000	6,000	0	
				2.	1,000	1,000	0	
			2.	( )	2,240	2,240	0	
				1.	1,640	1,640	0	
				2.	600	600	0	
		5.			6,030	6,030	0	
			1.		4,130	4,130	0	
				1.	330	330	0	
				2.	400	400	0	
				3.	1,900	1,900	0	
				4.	1,500	1,500	0	
			2.		1,900	1,900	0	
				1.	1,900	1,900	0	
		6.			11,100	11,100	0	
			1.	( )	4,400	4,400	0	
				1.	4,400	4,400	0	
			2.	( )	1,500	1,500	0	
				1.	900	900	0	

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								( )		
				가				( )		
			2.		600	600	0			
		3.	( )		4,000	4,000	0			
			1.		4,000	4,000	0			
		4.	( )		1,200	1,200	0			
			1.		1,200	1,200	0			
		7.			800	800	0			
			1.	( )	800	800	0			
				1.	800	800	0			
		8. [ ]			4,600	4,600	0			
			1.		2,600	2,600	0			
				1.	800	800	0			
				2.	1,800	1,800	0			
		2. [ ]	( )		2,000	2,000	0			
			1.		2,000	2,000	0			
		9.			47,793	25,265	22,528			
			1.		10,170	10,170	0			
				1.	6,170	6,170	0			
				2.	4,000	4,000	0			
		2.			2,000	2,000	0			
			1.		2,000	2,000	0			
		3.			900	900	0			
			1.		900	900	0			
		4.			17,113	12,195	4,918			
			1.		17,113	12,195	4,918	( )	2,086,500 × 1 × 2 =	4,173,000
								( ) <sup>4</sup>	372,500 × 1	745,000
								× 2 =		
		5.			17,610	0	17,610			
			1.		16,000	0	16,000	( )	3,200,000 × 5 × 1 =	16,000,000
			2.		1,610	0	1,610	( ) <sup>4</sup>	322,000 × 5	1,610,000
								× 1 =		

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								( )
				가				( )
		10.			185,554	185,554	0	
		1.			7,740	7,740	0	
			1.		4,740	4,740	0	
			2.		3,000	3,000	0	
		2.			3,000	3,000	0	
			1.		1,800	1,800	0	
			2.		1,200	1,200	0	
		3.			10,345	10,345	0	
			1.		4,500	4,500	0	
			2.		5,845	5,845	0	
		4.			55,050	55,050	0	
			1.		37,000	37,000	0	
			2.		2,100	2,100	0	
			3.		15,950	15,950	0	
		5.			13,000	13,000	0	
			1.		6,800	6,800	0	
			2.		6,200	6,200	0	
		6.NCS			7,719	7,719	0	
			1.		200	200	0	
			2.		1,680	1,680	0	
			3.		2,379	2,379	0	
			4.		200	200	0	
			5.		3,260	3,260	0	
		7.		( )	50,000	50,000	0	
			1.		6,440	6,440	0	
			2.		42,109	42,109	0	
			3.		1,451	1,451	0	
		8.		( )	38,700	38,700	0	

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								( )
				가				( )
				1.	10,250	10,250	0	
				2.	26,650	26,650	0	
				3.	1,800	1,800	0	
	2.				252,200	250,593	1,607	
	1.				52,884	52,884	0	
		1.			6,750	6,750	0	
			1.		6,750	6,750	0	
		2.			4,554	4,554	0	
			1.		4,554	4,554	0	
		3.			6,300	6,300	0	
			1.		6,300	6,300	0	
		4.			13,280	13,280	0	
			1.		7,400	7,400	0	
			2.		5,880	5,880	0	(10,000 × 210 × 1 ) - 400,000= 1,700,000
								(75,000 × 20 × 2 ) - 4,000,000= -1,000,000
								(1,000 × 700 × 0 ) - 700,000 = -700,000
		5.			1,000	1,000	0	
			1.		1,000	1,000	0	
		6.			6,600	6,600	0	
			1.		6,600	6,600	0	
		7.	( )		1,100	1,100	0	
			1.		1,100	1,100	0	
		8.	( )		13,300	13,300	0	
			1.		9,300	9,300	0	
			2.		3,240	3,240	0	
			3.		760	760	0	
	2.				111,955	110,348	1,607	
		1.			101,103	99,496	1,607	

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								( )
				가				( )
				1.	4,607	3,000	1,607	(329,030 × 14 × 1 ) - 1,607,000
				2.	96,496	96,496	0	3,000,000=
			2.		10,052	10,052	0	
				1.	10,052	10,052	0	
			3.	( )	800	800	0	
				1.	800	800	0	
		3.			10,191	10,191	0	
			1.		1,360	1,360	0	
				1.	1,360	1,360	0	
			2.		2,100	2,100	0	
				1.	900	900	0	
				2.	1,200	1,200	0	
			3.		720	720	0	
				1.	720	720	0	
			4.		3,261	3,261	0	
				1.	3,261	3,261	0	
			5.		450	450	0	
				1.	450	450	0	
			6.		2,300	2,300	0	
				1.	2,300	2,300	0	
		4.			77,170	77,170	0	
			1.		29,170	29,170	0	
				1.	3,500	3,500	0	
				2.	13,300	21,900	-8,600	(3 ) (50,000 × 1 ) - 5,000,000
								× 12 ) - 5,600,000=
								(30,000 × 4 ) - 2,400,000=
								× 0 ) - 2,400,000=
								NCS (30,000 × 4 × 0 ) - 1,200,000=
				3.	500	500	0	
				4.	11,230	3,030	8,200	(20,000 × 10 × 0 ) - 400,000=



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								( )
				가				( )
								50,000 × 100 × 1 = 5,000,000
								3,600,000 × 1 = 3,600,000
			5.	640	240	400		(40,000 × 4 × 4 ) - 240,000= 400,000
		2.		( 48,000	48,000	0		
			1.	3,000	3,000	0		
			2.	14,530	14,530	0		(310,000 × 1 × 3 ) - 5,000,000= -4,070,000
								(100,700 × 10 × 10 ) - 6,000,000= 4,070,000
			3.	22,115	22,115	0		<sup>3</sup> (4,550 × 20 × 10 ) - 600,000= 310,000
								<sup>1</sup> (28,250 × 200 × 1 ) - 5,960,000= -310,000
			4.	8,000	8,000	0		
			5.	355	355	0		
4.				185,849	164,852	20,997		
	1.			58,630	56,120	2,510		
		1.		58,630	56,120	2,510		
			1.	33,200	33,200	0		
				1.	30,000	30,000	0	
				2.	3,200	3,200	0	
			2.	25,430	22,920	2,510		
				1.	12,720	10,800	1,920	(30,000 × 2 × 212 ) - 10,800,000= 1,920,000
				2.	12,710	12,120	590	(595,000 × 1 × 2 ) - 600,000= 590,000
	2.			11,370	11,370	0		
		1.		11,370	11,370	0		
			1.	190	190	0		
				1.	50	50	0	
				2.	140	140	0	
			2.	30	30	0		
				1.	30	30	0	
			3.	11,150	11,150	0		

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								( )
				가				( )
				1.	650	650	0	
				2.	500	500	0	
				3.	10,000	10,000	0	
	3.				100,849	82,362	18,487	
		1. [ ]			100,849	82,362	18,487	
			1.		17,248	17,248	0	
				1.	16,380	16,380	0	
				2.	868	868	0	
			2.		40,475	40,475	0	
				1.	10,800	10,800	0	
				2.	21,055	21,055	0	
				3.	120	120	0	
				4.	8,500	8,500	0	
			3.		35,126	16,639	18,487	
				1.	35,126	16,639	18,487	( ) 2,813,500x 1 x 6 = 16,881,000
								( ) <sup>4</sup> 267,666 x 1 1,606,000
								x 6 =
			4. [ ]	( ) 8,000	8,000	0		
				1.	8,000	8,000	0	
	4.				15,000	15,000	0	
		1.			15,000	15,000	0	
			1.		15,000	15,000	0	
				1.	15,000	15,000	0	
	5.				202,966	198,566	4,400	
		1.			17,396	17,396	0	
			1.		17,396	17,396	0	
				1.	840	840	0	
				1.	840	840	0	
			2.		5,796	5,796	0	

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								( )
				가				( )
				1.	5,796	5,796	0	
			3.	가	3,100	3,100	0	
				1.	3,100	3,100	0	
			4.		120	120	0	
				1.	120	120	0	
			5.		4,350	4,350	0	
				1.	4,350	4,350	0	
			6.		120	120	0	
				1.	120	120	0	
			7.		2,820	2,820	0	
				1.	2,820	2,820	0	
			8.		250	250	0	
				1.	250	250	0	
		2.			32,126	32,126	0	
		1.			30,476	30,476	0	
			1.		3,996	3,996	0	
				1.	600	600	0	
				2.	3,396	3,396	0	
			2.		300	300	0	
				1.	200	200	0	
				2.	100	100	0	
			3.		5,240	5,240	0	
				1.	800	800	0	
				2.	4,190	4,190	0	
				3.	250	250	0	
			4.		2,500	2,500	0	
				1.	300	300	0	
				2.	2,200	2,200	0	

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								( )
				가				( )
		5.			1,200	1,200	0	
			1.		1,200	1,200	0	
					6,720	6,720	0	
			1.		6,720	6,720	0	
					8,000	8,000	0	
			1.		2,700	2,700	0	
			2.		5,300	5,300	0	
					1,400	1,400	0	
			1.		1,400	1,400	0	
					1,120	1,120	0	
			1.		1,120	1,120	0	
		2.			1,100	1,100	0	
			1.		300	300	0	
			1.		300	300	0	
		2.			800	800	0	
			1.		800	800	0	
		3.			550	550	0	
			1.		550	550	0	
			1.		550	550	0	
		3.			18,000	18,000	0	
			1.		18,000	18,000	0	
			1.		8,000	8,000	0	
			1.		3,600	3,600	0	
			2.		2,900	2,900	0	
			3.		1,500	1,500	0	
					10,000	10,000	0	
			1.		4,350	4,350	0	
			2.		460	460	0	

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								( )
				가				( )
				3.	5,190	5,190	0	
	4.				14,104	14,104	0	
		1.			7,100	7,100	0	
			1.		7,100	7,100	0	
				1.	2,600	2,600	0	
				2.	4,500	4,500	0	
		2.			7,004	7,004	0	
			1.		7,004	7,004	0	
				1.	2,724	2,724	0	
				2.	1,900	1,900	0	
				3.	2,380	2,380	0	
	5.				121,340	116,940	4,400	
		1.			121,340	116,940	4,400	
			1.		1,710	1,710	0	
				1.	1,710	1,710	0	
			2.		2,250	2,250	0	
				1.	2,250	2,250	0	
			3.		4,400	0	4,400	
				1.	4,400	0	4,400	( ) 1,100,000 4,400,000
			4.		1,000	1,000	0	
				1.	1,000	1,000	0	
			5.		( ) 92,000	92,000	0	
				1.	92,000	92,000	0	
			6.		19,980	19,980	0	
				1.	19,980	19,980	0	
6.					304,957	294,315	10,642	
		1.			102,837	104,136	-1,299	
			1.		84,331	85,630	-1,299	

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								( )
				가				( )
			1.		2,830	2,830	0	
			1.		2,830	2,830	0	
			2.		11,080	11,080	0	
			1.		2,500	2,500	0	
			2.		5,040	5,040	0	
			3.		3,540	3,540	0	
			3.		3,074	3,074	0	
			1.		800	800	0	
			2.		400	400	0	
			3.		1,074	1,074	0	
			4.		800	800	0	
			4.		510	510	0	
			1.		510	510	0	
			5.		4,850	4,850	0	
			1.		4,850	4,850	0	
			6.		29,834	29,526	308	
			1.		21,308	21,000	308	44,000 × 7 = 308,000
			2.		750	750	0	
			3.		6,000	6,000	0	
			4.		1,260	1,260	0	
			5.		516	516	0	
			7. 1		32,153	33,760	-1,607	
			1.		1,900	1,900	0	
			2.		30,253	31,860	-1,607	(19,512 × 54 × 20 ) - 22,680,000= -1,607,000
			2.		18,506	18,506	0	
			1.		8,801	8,801	0	
			1.		8,016	8,016	0	
			2.		785	785	0	

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								( )
				가				( )
			2.		9,705	9,705	0	
			1.		9,183	9,183	0	
			2.		522	522	0	
	2.				200,470	188,529	11,941	
	1.				200,470	188,529	11,941	
		1.			93,511	93,511	0	
			1.		55,292	55,292	0	
			2.		23,000	23,000	0	
			3.		15,219	15,219	0	
		2.			600	600	0	
			1.		600	600	0	
		3.			29,831	24,843	4,988	
			1.		29,831	24,843	4,988	( ) 116,000 x 43 x 1 = 4,988,000
		4.			17,694	17,694	0	
			1.		17,694	17,694	0	
		5.			13,126	14,262	-1,136	
			1.		13,126	14,262	-1,136	(1,687,541 x 1 x 6 ) - 11,262,000= -1,136,000
		6.			43,592	35,503	8,089	
			1.		373	373	0	
			2.		41,818	33,729	8,089	(2,976,800 x 1 x 10 ) - 21,679,000= 8,089,000
			3.		400	400	0	
			4.		1,001	1,001	0	
		7.			2,116	2,116	0	
			1.		2,116	2,116	0	
	3.				1,650	1,650	0	
		1.			1,650	1,650	0	
			1.		1,650	1,650	0	
			1.		450	450	0	

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								( )
				가				( )
				2.	1,200	1,200	0	
7.					2,024	2,024	0	
	1.				24	24	0	
		1.			24	24	0	
			1.		24	24	0	
				1.	24	24	0	
	2.				2,000	2,000	0	
		1.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
					2,878,190	2,727,780	150,410	