			:		3				(:)
				기	ŀ				()	
1.	1.					432,947	366,272	66,675		
	1.					424,155	357,090	67,065		
		1.				424,155	357,090	67,065		
			1.			424,155	357,090	67,065		
				1.		190,844	190,016	828	(): (157,250,000 × 1) - 156,127,000 = 1,123,000	
									(): (33,594,000 × 1) - 33,889,000 = -295,000	
				2.		233,311	167,074	66,237	() () : 1,500,000 (8,641,000 × 1) - 7,141,000 =	
									() () ; () ; () ; () ; () () ; () ()	
									() () ; 5,572,000 (19,612,000 × 1) - 14,040,000 =	
									() (()): (18,643,000 × 1) - 14,132,000 = 4,511,000	
									() : (14,820,000 × 1) 4,300,000	
									: (18,020,000 × 1) - 14,820,000 = 3,200,000	
									() : -6,300,000 (8,700,000 × 1) - 15,000,000 =	
									() (25,604,000 × 1) - 16,422,000 = 9,182,000	
									() 10,044,000 : (35,648,000 × 1) - 25,604,000 =	
									() : (2,970,000 × 1) 1,980,000	
									() (292,000) : (1,462,000 × 1) - 1,170,000 =	
									() : 419,000 (1,881,000 × 1) - 1,462,000 =	
									() () : 3,172,000 (16,212,000 × 1) - 13,040,000 =	
									(): (20,893,000 × 1) - 16,212,000 = 4,681,000	
									() (() () () () () () () () (
									() : 133,000 (835,600 × 1) - 702,000 =	
									() : 1,186,000 × 1 1,186,000	
									() : 2,000,000 × 1 = 2,000,000	
									() : 401,000 × 401,000	
									()2 : 11,475,000 11,475,000 × 1 =	
									()2 4 : 960,000 960,000 × 1 =	
									() : 250,000 × 1 =	

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			:	3				(:)
								()	
				가					
	2.				8,792	9,182	-390		
		1.			8,792	9,182	-390		
			1.		8,792	9,182	-390		
				1.	8,792	9,182	-390	(): (4,070 × 180 × 12) - 9,182,000 = -390,000	
2.					77,678	83,140	-5,462		
	1.				77,002	82,689	-5,687		
		1.			77,002	82,689	-5,687		
			1.		30,712	35,279	-4,567		
				1.	30,223	34,988	-4,765	: (2,800 × 180 × 3) - 2,520,000= -1,008,000	
								: (3,000 × 185 × 21)1,809,000	
								: (3,700 × 174 × 12) - 8,348,000= -622,000	
								(): -1,326,000 × 1 = -1,326,000	
				2.	489	291	198	: (489,000x 1) - 291,000 = 198,000	
			2.		43,320	46,420	-3,100		
				1.	43,320	46,420	-3,100	: 3,200,000 × 1 = 3,200,000	
								: -6,300,000 × 1 = -6,300,000	
			3.		2,970	990	1,980		
				1.	2,970	990	1,980	() : 900,000 × 1 = 900,000	
								() : 1,080,000 × 1 = 1,080,000	
	2.				676	451	225		
		1.			75	O	75		
			1.		75	o	75		
				1.	75	O	75	: 75,000 × 1 = 75,000	
		2.			160	160	0		
			1.		160	160	0		
				1.	160	160	0		
		3.			441	291	150		
			1.		200	200	0		

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2019

			:	3				(:)
								()	
				가				,	
				1.	200	200	0		
			2.		241	91	150		
				1.	241	91	150	: 150,000 × 1 = 150,000	
3.	3.				13,831	13,831	0		
	1.				13,831	13,831	0		
		1.			13,831	13,831	0		
			1.		13,831	13,831	0		
				1.	13,831	13,831	0		
					524,456	463,243	61,213		

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