

2019

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(2019.11.28)

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3	524,456	463,243			61,213		13.2	
		67,065	424,155	80.8		940	8,384	1.5
		-390	8,792	1.6	/	10,204	171,609	32.7
		-5,687	77,002	14.6		1,761	27,349	5.2
		225	676	0.1		36,303	133,289	25.4
		0	13,831	2.6		-8,140	51,328	9.7
						20,645	132,497	25.2
						-500	0	0.0

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								()	
				가					
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	() () : (8,641,000 × 1) - 7,141,000 =	1,500,000
								() () : (14,040,000 × 1) - 7,362,000 =	6,678,000
								() () : (19,612,000 × 1) - 14,040,000 =	5,572,000
								() () () : (18,643,000 × 1) - 14,132,000 =	4,511,000
								() : (14,820,000 × 1) - 10,520,000 =	4,300,000
								: (18,020,000 × 1) - 14,820,000 =	3,200,000
								() : (8,700,000 × 1) - 15,000,000 =	-6,300,000
								() () : (25,604,000 × 1) - 16,422,000 =	9,182,000
								() : (35,648,000 × 1) - 25,604,000 =	10,044,000
								() : (2,970,000 × 1) - 990,000 =	1,980,000
								() () : () : (1,462,000 × 1) - 1,170,000 =	292,000
								() : (1,881,000 × 1) - 1,462,000 =	419,000
								() () : (16,212,000 × 1) - 13,040,000 =	3,172,000
								() : (20,893,000 × 1) - 16,212,000 =	4,681,000
								() () : () : (702,200 × 1) - 101,000 =	601,000
								() : (835,600 × 1) - 702,000 =	133,000
								() : 1,186,000 × 1 =	1,186,000
								() : 2,000,000 × 1 =	2,000,000
								() : 401,000 × 1 =	401,000
								() ² : 11,475,000 × 1 =	11,475,000
								() ² 4 : 960,000 × 1 =	960,000
								() : : 250,000 × 1 =	250,000

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									()		
				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) - 13,464,000=	-1,809,000		
								: (3,700 × 174 × 12) - 8,348,000=	-622,000		
								() : -1,326,000 × 1 =	-1,326,000		
			2.	489	291	198	: (489,000× 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	0	75				
	1.				75	0	75				
		1.		75	0	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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								()	
				가					
				1.	200	200	0		
				2.	241	91	150		
				1.	241	91	150	: 150,000 × 1 =	150,000
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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					()			
				가				
1.					8,384	7,444	940	
1.					8,384	7,444	940	
	1.				2,640	3,700	-1,060	
		1.			2,640	3,700	-1,060	
			1.		2,640	3,700	-1,060	(177,000 × 10) - 2,500,000= -730,000
								() (30,000 × 19) - 600,000= -30,000
								(100,000 × 3 × 0) - 300,000= -300,000
	2.				5,744	3,744	2,000	
		1.			1,844	1,844	0	
			1.		1,100	1,100	0	
			2.		744	744	0	
		2.			1,900	1,900	0	
			1.		1,900	1,900	0	
		3.			800	0	800	
			1.		0	0	0	() 20,000 × 10 × 1 = 200,000
								(20,000 × 10 × 0) - 200,000= -200,000
			2.		800	0	800	() 10,000 × 10 × 6 = 600,000
								(10,000 × 10 × 8) - 600,000= 200,000
		4.			898	0	898	
			1.		400	0	400	() 20,000 × 10 × 2 = 400,000
			2.		498	0	498	() 10,000 × 10 × 2 = 200,000
								29,800 × 10 × 1 = 298,000
		5.	-		302	0	302	
			1.		102	0	102	() 20,000 × 10 × 2 = 400,000
								= -29,800 × 10 × 1 -298,000
			2.		200	0	200	() 10,000 × 10 × 2 = 200,000
2.	/				171,609	161,405	10,204	
	1.				60,258	62,294	-2,036	

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								()
				가				()
		1.			60,258	62,294	-2,036	
		1.			37,239	40,134	-2,895	
			1.		37,239	40,134	-2,895	() (4,042,600 292,000 x 10) - 40,134,000 =
								-3,187,000 x 1 = -3,187,000
		2.			835	101	734	
			1.		835	101	734	() 66,700 601,000 x 9 x 1 =
								(66,700 x 11 133,000 x 1) - 601,000=
		3.			8,102	8,205	-103	
			1.		3,728	3,505	223	916,000 x 1 = 916,000
								(591,000 x 1) - 341,000 250,000=
								-103,400 x 10 x 1 = -1,034,000
			2.		2,154	4,700	-2,546	가 -254,600x 10 = -2,546,000
			3.		2,220	0	2,220	2,220,000 x 1 = 2,220,000
		4.			731	701	30	
			1.		731	701	30	30,000 x 1 = 30,000
		5.			2,669	2,669	0	
			1.		2,000	2,000	0	
			2.		669	669	0	
		6.			489	291	198	
			1.		489	291	198	(430 x 1,137) - 291,000= 198,000
		7.			10,193	10,193	0	
			1.		2,309	2,309	0	
			2.		7,884	7,884	0	
		2.			7,115	7,890	-775	
			1. []		1,652	2,222	-570	
			1.		134	134	0	
				1.	134	134	0	
			2.		518	1,088	-570	

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								()
				가				()
				1.	200	200	0	
				2.	318	888	-570	(50,000 × 2 × 0) - 100,000= -100,000
								(7,000 × 22 × 0) - 154,000= -154,000
								(14,000 × 6 × 0) - 84,000= -84,000
								-12,200 × 10 × 1 = -122,000
								(55,000 × 0) - 110,000= -110,000
				3. [] ()	1,000	1,000	0	
				1.	950	950	0	
				2.	50	50	0	
				2.	5,463	5,668	-205	
				1.	1,468	1,468	0	
				1.	1,468	1,468	0	
				2.	495	700	-205	
				1.	495	700	-205	(495,000 × 1) - 700,000= -205,000
				3.	3,500	3,500	0	
				1.	3,500	3,500	0	
				3.	67,183	60,450	6,733	
				1.	20,893	13,040	7,853	
				1.	20,893	13,040	7,853	
				1.	20,893	13,040	7,853	1,512,000 × 1 -1,176,000 = 336,000
								() (1,176,000 × 1) - 1,400,000 = -224,000
								() (8,820,000 × 1) - 7,200,000 = 1,620,000
								((11,655,000 × 1) - 7,200,000) - 1,620,000= 2,835,000
								((7,726,000 × 1) - 4,440,000) - 1,776,000= 1,510,000
								() (6,216,000 × 1) - 4,440,000 = 1,776,000
				2.	43,320	46,420	-3,100	
				1.	22,420	25,520	-3,100	
				1.	22,420	25,520	-3,100	(22,420,000 × 1) - 25,520,000= -3,100,000

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								()
				가				()
		2.			10,800	10,800	0	
			1.		10,800	10,800	0	
			3. ()		7,800	7,800	0	
			1.		7,800	7,800	0	
			4. ()		2,300	2,300	0	
			1.		2,300	2,300	0	
		3.			2,970	990	1,980	
			1.		2,970	990	1,980	
			1.		2,970	990	1,980	() (1,350,000 × 1 900,000)- 450,000 =
								() (1,620,000 × 1) 1,080,000 - 540,000 =
			4.		37,053	30,771	6,282	
			1.		37,053	30,771	6,282	
			1.		21,469	16,758	4,711	
			1.		19,729	15,218	4,511	() (979,870 × 12 2,440,000)-9,318,450 =
								() (1,354,200× 1) - 121,000 1,234,000 =
								() 162,500× 12 = 1,950,000
			2.		400	400	0	
			3.		1,340	1,140	200	4 200,000 × 1 × 1 = 200,000
		2.			13,602	11,699	1,903	
			1.		900	400	500	(100,000 × 9) - 500,000=
			2.		6,753	4,700	2,053	300,000 × 1 = 300,000
								() 150,000 × 10 = 1,500,000
								253,000 × 1 = 253,000
			3.		5,699	6,099	-400	-100,000 × 4 = -400,000
			4.		250	500	-250	(250,000 × 1) - 500,000=- -250,000
			3.		1,982	2,314	-332	
			1.		1,982	2,314	-332	(1,982,000 × 1) - 2,314,000=- -332,000
		3.			27,349	25,588	1,761	

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								()
				가				()
1.					17,122	15,101	2,021	
1.					6,968	5,965	1,003	
1.					1,000	1,000	0	
1.					1,000	1,000	0	
2.					720	720	0	
1.					720	720	0	
3.					3,480	3,480	0	
1.					3,000	3,000	0	
2.					480	480	0	
4.					600	600	0	
1.					600	600	0	
5.					1,168	165	1,003	
1.					1,168	165	1,003	(1,168,000 × 1) - 1,003,000
							165,000=	
2.					1,750	1,750	0	
1.					1,750	1,750	0	
1.					1,750	1,750	0	
3.					600	600	0	
1.					400	400	0	
1.					400	400	0	
2.					200	200	0	
1.					200	200	0	
4.					7,804	6,786	1,018	
1.					400	400	0	
1.					400	400	0	
2.					2,353	2,939	-586	
1.					2,353	2,939	-586	(588,100 × 4) - -586,000
							2,939,000=	
3.					1,807	1,807	0	
1.					1,807	1,807	0	

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				가				()
			4.		1,324	500	824	
			1.		1,324	500	824	(1,324,000 × 1) - 500,000= 824,000
			5.		300	300	0	
			1.		300	300	0	
			6.		0	300	-300	
			1.		0	300	-300	(10,000 × 0) - 300,000= -300,000
			7.	()	1,620	540	1,080	
			1.		900	300	600	() ((50,000 × 18)) - 300,000 = 600,000
			2.		720	240	480	() ((120,000 × 6)) - 240,000 = 480,000
			2.		10,227	10,487	-260	
			1.		5,235	5,495	-260	
			1.		135	395	-260	
			1.		135	395	-260	-20,000 × 1 = -20,000
								(5,000 × 4 × 0) - 80,000= -80,000
								(20,000 × 4 × 0) - 160,000= -160,000
			2.		2,470	2,470	0	
			1.		2,470	2,470	0	
			3.		2,630	2,630	0	
			1.		2,630	2,630	0	
			2.		4,992	4,992	0	
			1.		4,992	4,992	0	
			1.		4,992	4,992	0	
			4.		133,289	96,986	36,303	
			1.		127,568	90,066	37,502	
			1.		13,100	13,100	0	
			1.		10,800	10,800	0	
			1.		10,800	10,800	0	
			2.	()	2,300	2,300	0	

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								()
				가				()
				1.	2,300	2,300	0	
			2.		71,018	49,742	21,276	
			1.		27,570	25,520	2,050	
				1.	23,270	25,520	-2,250	(21,256,000 × 1) - 22,506,000=- -1,250,000
				2.	4,300	0	4,300	() 860,000 × 5 = 4,300,000
			2.	()	7,800	7,800	0	
				1.	7,800	7,800	0	
			3.		35,648	16,422	19,226	
				1.	32,909	15,087	17,822	() ((1,771,050 × 2 × 9) - 8,280,000) - 15,087,000 = 8,512,000
								((1,667,580 × 2 × 12) - 8,280,000) - 15,087,000) - 8,512,000= 8,143,000
								1,167,000 × 1 = 1,167,000
				2.	2,739	1,335	1,404	() 4 ((152,166 × 2 × 9) - 734,000) - 1,335,000 = 670,000
								4 ((144,700 × 2 × 12) - 734,000) - 1,335,000) - 670,000= 734,000
			3.		43,450	27,224	16,226	
			1.		10,480	10,300	180	
				1.	4,780	4,600	180	(20,000 × 239) - 4,600,000= 180,000
				2.	5,700	5,700	0	
			2.		6,975	5,700	1,275	
				1.	5,320	3,900	1,420	(30,000 × 177.33) - 3,900,000= 1,420,000
				2.	1,655	1,800	-145	-145,000 × 1 = -145,000
			3.	()	24,645	10,774	13,871	
				1.	22,489	9,828	12,661	() ((1,480,080 × 12)) - 8,258,000 = 9,503,000
								() ((99,000 × 2)) - 98,000 = 100,000
								() ((836,000× 4) - 1,472,000 = 1,872,000
								() (1,185,570 × 1)= 1,186,000
				2.	250	0	250	() 250,000 × 1 × 1 = 250,000
				3.	1,906	946	960	() 4 ((158,833 × 12)) - 946,000 = 960,000

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								()
				가				()
			4.	() -	1,350	450	900	
			1.		1,350	450	900	() ((150,000 × 9)) - 900,000 450,000 =
	2.				5,401	6,500	-1,099	
		1.			5,401	6,500	-1,099	
			1.		4,400	4,400	0	
			1.		4,400	4,400	0	
			2.		0	1,500	-1,500	
			1.		0	1,500	-1,500	(300,000 × 0) - 1,500,000= -1,500,000
			3.		600	600	0	
			1.		600	600	0	
			4.		401	0	401	
			1.		401	0	401	() 40,100 × 10 × 1 = 401,000
	3.				320	420	-100	
		1.			0	100	-100	
			1.		0	100	-100	
			1.		0	100	-100	(100,000 × 0) - 100,000= -100,000
		2.			320	320	0	
			1.		320	320	0	
			1.		320	320	0	
5.					51,328	59,468	-8,140	
	1.				3,408	3,408	0	
		1.			3,408	3,408	0	
			1.		1,064	1,064	0	
			1.		964	964	0	
			2.		100	100	0	
			2.		900	900	0	
			1.		900	900	0	
			3.		210	210	0	

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								()
				가				()
			1.		210	210	0	
			4.		200	200	0	
			1.		200	200	0	
			5.		1,034	1,034	0	
			1.		894	894	0	
			2.		140	140	0	
2.					1,500	1,500	0	
	1.				1,500	1,500	0	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
3.					31,660	31,660	0	
	1.				31,660	31,660	0	
		1.			3,790	2,990	800	
			1.		2,320	1,520	800	$800,000 \times 1 = 800,000$
			2.		1,470	1,470	0	
		2.			19,113	18,673	440	
			1.		3,400	4,200	-800	$-200,000 \times 4 = -800,000$
			2.		15,713	14,473	1,240	$(2,200,000 \times 0) - 2,200,000 = -2,200,000$
								$-170,000 \times 1 = -170,000$
								$3,610,000 \times 1 = 3,610,000$
		3.			3,800	3,800	0	
			1.		3,800	3,800	0	
		4.			3,517	4,977	-1,460	
			1.		1,923	3,383	-1,460	가 $(250,000 \times 1) - 390,000 = -140,000$
								$(7,500 \times 40 \times 1) - 600,000 = -300,000$
								$(500,000 \times 0) - 500,000 = -500,000$
								$() (8,000 \times 20 \times 0) - 160,000 = -160,000$
								$() (3,000 \times 20 \times 0) - 60,000 = -60,000$

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								()
				가				()
								(10,000 × 10 × 1)- 400,000= -300,000
			2.		1,594	1,594	0	
		5.			1,440	1,220	220	
			1.		1,340	1,120	220	220,000 × 1 = 220,000
			2.		100	100	0	
	4.				5,800	5,800	0	
		1.			5,800	5,800	0	
			1.		5,500	5,500	0	
				1.	2,300	2,300	0	
				2.	3,200	3,200	0	
		2.	()		300	300	0	
			1.		23	23	0	
			2.		200	200	0	
			3.		77	77	0	
	5.				8,960	17,100	-8,140	
		1.			8,960	17,100	-8,140	
			1.		8,960	17,100	-8,140	
				1.	8,960	17,100	-8,140	-7,384,000 × 1 = -7,384,000
								-756,000 × 1 = -756,000
6.					132,497	111,852	20,645	
	1.				32,719	38,409	-5,690	
		1.			21,852	25,854	-4,002	
			1.		6,240	6,240	0	
				1.	3,240	3,240	0	
				2.	3,000	3,000	0	
		2.			300	780	-480	
			1.		300	780	-480	-480,000 × 1 = -480,000
		3.			15,312	18,834	-3,522	

: 3 (:)

								()
				가				()
				1.	3,440	4,962	-1,522	(12,000 × 3 × 0) - 432,000=- -432,000
								(110,000 × 12) - 1,440,000=- -120,000
								(125,000 × 4) - 1,200,000=- -700,000
								(120,000 × 1) - 150,000=- -30,000
								(8,000 × 15 × 0) - 240,000=- -240,000
				2.	300	300	0	
				3.	11,572	13,572	-2,000	(20,000 × 578.6) - 13,572,000=- -2,000,000
				2.	10,867	12,555	-1,688	
				1.	10,867	12,555	-1,688	
				1.	4,242	5,315	-1,073	(100,000 × 0) - 200,000=- -200,000
								(27,000 × 1) - 200,000=- -173,000
								(200,000 × 0) - 400,000=- -400,000
								(100,000 × 0) - 300,000=- -300,000
				2.	1,608	1,608	0	
				3.	192	192	0	
				4.	120	120	0	
				5.	720	720	0	
				6.	400	600	-200	가 (200,000 × 0) - 200,000=- -200,000
				7.	845	1,100	-255	(169,000 × 5) - 1,000,000=- -155,000
								(100,000 × 0) - 100,000=- -100,000
				8.	2,740	2,900	-160	(940,000 × 1) - 1,100,000=- -160,000
				2.	95,578	69,243	26,335	
				1.	95,578	69,243	26,335	
				1.	20,952	24,500	-3,548	
				1.	13,400	15,400	-2,000	-2,000,000 × 1 = -2,000,000
				2.	2,092	3,240	-1,148	-1,148,000 × 1 = -1,148,000
				3.	5,460	5,860	-400	-400,000 × 1 = -400,000
				2.	200	200	0	

: 3 (:)

								()
				가				()
				1.	200	200	0	
			3.		4,960	960	4,000	
				1.	4,960	960	4,000	4,000,000 × 1 = 4,000,000
			4.		24,245	11,862	12,383	
				1.	0	288	-288	(72,000 × 2 × 0) - 288,000= -288,000
				2.	23,445	10,774	12,671	12,671,000 × 1 = 12,671,000
				3.	800	800	0	
			5.		16,958	17,308	-350	
				1.	15,808	15,708	100	-1,310,000 × 1 = -1,310,000 1,410,000× 1 = 1,410,000
				2.	400	400	0	
				3.	750	1,200	-450	(62,500 × 12) - 1,200,000= -450,000
			6.		2,450	2,450	0	
				1.	2,450	2,450	0	
			7.		25,813	11,963	13,850	
				1.	24,313	11,160	13,153	1,500,000 × 1 × 1 = 1,500,000 () (1,209,750 × 12) - 10,332,000 = 4,185,000 () (1,591,330 × 12) - 14,517,000 = 4,579,000 () ((1,312,700 × 1)) - 276,000 = 1,037,000 () ((1,241,000 × 1)) - 552,000 = 689,000 () (1,904,000 × 1) - 1,241,000 = 663,000 () 가 500,000 × 1 × 1 = 500,000
				2.	400	133	267	() ((300,000 × 1)) - 133,000 = 167,000 () (400,000 × 1) - 300,000 = 100,000
				3.	1,100	670	430	()4 (83,330 × 12) - 770,000 = 230,000 ()4 ((110,000 × 7)) - 670,000 = 100,000 4 100,000 × 1 × 1 = 100,000
			3.		4,200	4,200	0	

: 3 (:)

								()		
				가						
		1.			700	700	0			
			1.		700	700	0			
				1.		700	700	0		
		2.			3,500	3,500	0			
			1.		400	400	0			
				1.		350	350	0		
				2.		50	50	0		
			2.		400	400	0			
				1.		300	300	0		
				2.		100	100	0		
			3.		1,500	1,500	0			
				1.		1,200	1,200	0		
				2.		300	300	0		
			4.		880	880	0			
				1.		800	800	0		
				2.		80	80	0		
			5.		320	320	0			
				1.		320	320	0		
		7.					0	500	-500	
		1.			0	500	-500			
			1.		0	500	-500			
				1.		0	500	-500		
					1.		0	500	-500	
						1.		0	500	-500
							524,456	463,243	61,213	