

2018

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(2019.02.15)

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	2019-02-15		2,560,042,000
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2018	.	.
1	" . 2,482,640,000 " " . 2,560,042,000 "	.
2	2018 " "	.

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3	2,560,042	2,482,640			77,402		3.1		
		144,459	1,387,850	54.2		501	16,504	0.6	
		2,000	31,923	1.2	/	51,874	1,170,055	45.7	
		-70,387	1,046,496	40.8		-20,031	327,729	12.8	
		1,330	11,030	0.4		-1,541	565,111	22.0	
		0	82,743	3.2		64,508	227,899	8.9	
						-17,909	223,121	8.7	
						0	29,623	1.1	

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									()	
				가						
1.					1,419,773	1,273,314	146,459			
1.					1,387,850	1,243,391	144,459			
1.					1,387,850	1,243,391	144,459			
1.					1,387,850	1,243,391	144,459			
1.					474,139	474,139	0			
2.					913,711	769,252	144,459	() : 63,000		
								(1,052,000 × 1) - 989,000 =		
								() : 2,126,000		
								(3,178,000 × 1) - 1,052,000 =		
								() : 1,944,000		
								(5,122,000 × 1) - 3,178,000 =		
								() : (7,000,000 2,000,000		
								× 1) - 5,000,000 =		
								: (28,468,000 × 1 250,000		
) - 28,218,000 =		
								() : (5,240,000 2,621,000		
								× 1) - 2,619,000 =		
								() : (32,485,000 16,247,000		
								× 1) - 16,238,000 =		
								() : (84,832,000 9,832,000		
								× 1) - 75,000,000 =		
								() : (72,093,000 × 21,705,000		
								1) - 50,388,000 =		
								() : (368,865,000 24,078,000		
								× 1) - 344,787,000 =		
								() : 30,998,000 × 30,998,000		
								1 =		
								() : 250,000 250,000		
								× 1 =		
								() : 285,000 285,000		
								× 1 =		
								() : 160,000 160,000		
								160,000 × 1 =		
								() () 3,400,000		
								: 3,400,000 × 1 =		
								() : 25,000,000 25,000,000		
								× 1 =		
								() 48 1 500,000		
								: 500,000 × 1 =		
								() : 3,000,000 × 3,000,000		
								1 =		
2.					31,923	29,923	2,000			
1.					31,923	29,923	2,000			
1.					31,923	29,923	2,000			
1.					31,923	29,923	2,000	() : 2,000,000 × 1 = 2,000,000		
2.					1,057,526	1,126,583	-69,057			

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									()	
				가						
1.					1,046,496	1,116,883	-70,387			
1.					1,046,496	1,116,883	-70,387			
1.					442,653	476,917	-34,264			
1.					407,245	426,607	-19,362	: -15,562,000 =	-15,562,000	
								: -4,366,000 =	-4,366,000	
								: 565,600× 1 =	566,000	
2.					35,408	50,310	-14,902	: (360 × 98,355) - 50,310,000 =	-14,902,000	
2.					490,887	500,970	-10,083			
1.					490,887	500,970	-10,083	: 636,250 × 12 =	7,635,000	
								: -331,250 × 12 =	-3,975,000	
								: 25,000 × 11 × 12 =	3,300,000	
								: -25,000 × 6 × 7 =	-1,050,000	
								: -25,000 × 9 × 7 =	-1,575,000	
								: 30,000 × 7 × 12 =	2,520,000	
								: -30,000 × 5 × 12 =	-1,800,000	
								: -25,000 × 8 × 9 =	-1,800,000	
								: -30,000 × 19 × 12 =	-6,840,000	
								FCP& : -25,000 × 8 × 12 =	-2,400,000	
								: -25,000 × 11 × 12 =	-3,300,000	
								: -30,000 × 2 × 12 =	-720,000	
								: -30,000 × 17 × 12 =	-6,120,000	
								A : -17,500 × 5 × 12 =	-1,050,000	
								B : -20,000 × 5 × 7 =	-700,000	
								A : 25,000 × 5 × 12 =	1,500,000	
								B : -30,000 × 12 × 12 =	-4,320,000	
								& : -30,000 × 1 × 7 =	-210,000	
								: -25,000 × 4 × 12 =	-1,200,000	
								: 25,000 × 40 × 12 =	12,000,000	

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								()	
				가					
								: -25,000 × 3 × 6 =	-450,000
								: -30,000 × 26 × 12 =	-9,360,000
								() : 9,832,000 × 1 =	9,832,000
			3.		80,955	96,992	-16,037		
			1.		80,955	96,992	-16,037	: -13,585,000 =	-13,585,000
								: (133,250 × 174) + (101,650 × 9) - 26,100,000 =	-1,999,000
								: -453,000 =	-453,000
			4.		24,609	34,000	-9,391		
			1.		24,609	34,000	-9,391	: -1,310,000 =	-1,310,000
								RCY : -8,081,000 =	-8,081,000
			5.		7,392	8,004	-612		
			1.		7,392	8,004	-612	: (42,000 × 176) - 8,004,000 =	-612,000
		2.			11,030	9,700	1,330		
		1.			7,460	7,200	260		
		1.			7,460	7,200	260		
		1.			7,460	7,200	260	: 130,000 × 2 =	260,000
		2.			100	0	100		
		1.			100	0	100		
		1.			100	0	100	: 100,000 × 1 =	100,000
		3.			3,470	2,500	970		
		1.			3,020	2,000	1,020		
		1.			3,020	2,000	1,020	: 1,020,000 × 1 =	1,020,000
		2.			450	500	-50		
		1.			450	500	-50	: -50,000 × 1 =	-50,000
	3.				82,743	82,743	0		
	1.				82,743	82,743	0		
	1.				82,743	82,743	0		
	1.				82,743	82,743	0		

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								()	
				가					
				1.	82,743	82,743	0		
					2,560,042	2,482,640	77,402		

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								()
				가				()
1.					16,504	16,003	501	
1.					5,704	5,203	501	
	1.				904	403	501	
		1.			403	403	0	
			1.		403	403	0	
		2.			250	0	250	
			1.		250	0	250	() () 250,000 250,000 x 1 =
		3.			251	0	251	
			1.		251	0	251	8,350 x 1 x 30 = 251,000
	2.				4,800	4,800	0	
		1.			4,800	4,800	0	
			1.		4,800	4,800	0	
2.					10,800	10,800	0	
	1.				6,000	6,000	0	
		1.			5,000	5,000	0	
			1.		5,000	5,000	0	
		2.			1,000	1,000	0	
			1.		1,000	1,000	0	
	2.				4,800	4,800	0	
		1.			300	300	0	
			1.		300	300	0	
		2.			1,320	1,320	0	
			1.		1,320	1,320	0	
		3.			3,180	3,180	0	
			1.		1,200	1,200	0	
			2.		1,980	1,980	0	
2.	/				1,170,055	1,118,181	51,874	
	1.				510,454	521,427	-10,973	

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								()
				가				()
		1.			510,454	521,427	-10,973	
		1.			3,070	2,000	1,070	
			1.		3,070	2,000	1,070	-1,030,000 × 1 = -1,030,000
								2,100,000 × 1 = 2,100,000
		2.			5,202	4,912	290	
			1.		5,202	4,912	290	-76,750 × 8 × 5 = -3,070,000
								70,000 × 8 × 6 = 3,360,000
		3.			35,408	50,310	-14,902	
			1.		35,408	50,310	-14,902	(360 × 98,355) - 50,310,000 = -14,902,000
		4.			410,020	401,897	8,123	
			1.		410,020	401,897	8,123	() 188,680 × 10 × 10 = 18,868,000
								-107,450 × 10 × 10 = -10,745,000
		5.			33,880	43,567	-9,687	
			1.		24,970	30,567	-5,597	-30,240 × 10 × 10 = -3,024,000
								-56,200 × 5 = -281,000
								-132,000 × 6 = -792,000
								-101,500 × 2 = -203,000
								-60,000 × 1 = -60,000
								-123,700 × 10 = -1,237,000
			2.		8,910	13,000	-4,090	가 -409,000 × 10 = -4,090,000
		6.			5,122	989	4,133	
			1.		4,777	989	3,788	()() 63,000 63,000
								× 1 × 1 =
								()() 63,000 126,000
								× 1 × 2 =
								()() 63,000 63,000
								× 1 × 1 =
								()() 58,000 × 1 × 1 = 58,000
								()() 54,000 × 1 × 1 = 54,000
								()() 48,330 × 1 × 1 = 49,000
								()() 45,000 × 1 × 1 = 45,000

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								()
				가				()
								() () 130,000 × 1 × 1 = 130,000
								() () 130,000 × 1 × 1 = 130,000
								() () 1,586,000 × 1 × 1 = 1,586,000
								() () 1,484,000 × 1 × 1 = 1,484,000
			2.		345	0	345	() () 176,200 × 1 × 1 = 177,000
								() () 168,000 × 1 × 1 = 168,000
			7.		17,752	17,752	0	
				1.	17,752	17,752	0	
		2.			24,473	22,857	1,616	
			1. []		19,011	17,395	1,616	
			1.		6,880	4,300	2,580	
				1.	800	800	0	
				2.	6,080	3,500	2,580	130,000 × 4 × 4 = 2,080,000
								500,000 × 1 = 500,000
			2.		8,995	8,995	0	
				1.	8,995	8,995	0	
			3.		200	200	0	
				1.	200	200	0	
			4. []		2,500	2,500	0	
				1.	600	600	0	
				2.	1,900	1,900	0	
			5.		436	1,400	-964	
				1.	436	1,400	-964	-17,230 × 56 = -964,000
			2.		5,462	5,462	0	
			1.		5,012	5,012	0	
				1.	5,012	5,012	0	
			2.		450	450	0	
				1.	450	450	0	

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								()
				가				()
3.					502,375	468,305	34,070	
	1.				368,865	344,787	24,078	
	1.				368,865	344,787	24,078	
	1.				368,865	344,787	24,078	() 24,078,000 × 1 = 24,078,000
	2.				127,790	117,798	9,992	
	1.				84,832	75,000	9,832	
	1.				84,832	75,000	9,832	()() 9,832,000 × 1 = 9,832,000
	2.				42,798	42,798	0	
	1.				42,798	42,798	0	
	3.				160	0	160	
	1.				160	0	160	()() 40,000 × 1 × 4 = 160,000
	3.				5,720	5,720	0	
	1.				5,720	5,720	0	
	1.				5,720	5,720	0	
	4.				132,753	105,592	27,161	
	1.				44,700	44,700	0	
	1. ()				1,075	1,075	0	
	1.				525	525	0	
	2.				550	550	0	
	2. ()				10,010	10,010	0	
	1.				1,000	1,000	0	
	2.				800	800	0	
	3.				8,210	8,210	0	
	3. & ()				16,680	15,680	1,000	
	1.				9,000	9,000	0	
	2.				7,680	6,680	1,000	= 12,500 × 80 × 1 1,000,000
	4. ()				12,500	12,500	0	
	1.				8,610	8,610	0	

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								()
				가				()
			2.		3,890	3,890	0	
		5.	()		4,010	4,335	-325	
			1.		1,160	1,160	0	
			2.		570	570	0	
			3.		1,400	1,400	0	
			4.		0	325	-325	-162,500 × 2 = -325,000
			5.		880	880	0	
		6.	()		425	1,100	-675	
			1.		425	1,100	-675	-675,000 × 1 = -675,000
		2.			88,053	60,892	27,161	
		1.			7,492	8,104	-612	
			1.		100	100	0	
			2.		7,392	8,004	-612	(42,000 × 176) - 8,004,000 = -612,000
		2.			78,161	50,388	27,773	
			1.		78,161	50,388	27,773	() () 21,705,000 × 1 = 21,705,000
								가 6,068,000 × 1 = 6,068,000
		3.			2,400	2,400	0	
			1.		2,400	2,400	0	
3.					327,729	347,760	-20,031	
	1.				108,756	108,471	285	
		1.			48,179	47,894	285	
			1.		4,200	4,200	0	
			1.		4,200	4,200	0	
		2.			8,500	8,500	0	
			1.		7,000	7,000	0	
			2.		1,500	1,500	0	
		3.			31,680	31,680	0	
			1.		31,680	31,680	0	

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								()
				가				()
			4.		3,514	3,514	0	
			1.		3,288	3,288	0	
			2.		226	226	0	
			5.		285	0	285	
			1.		60	0	60	() () 30,000 × 2 = 60,000
			2.		225	0	225	() () 10,000 × 6 × 2 = 120,000
								() () 3,000 × 35 × 1 = 105,000
		2.			10,200	10,200	0	
		1.			10,200	10,200	0	
			1.		9,200	9,200	0	
			2.		1,000	1,000	0	
		3.			33,940	33,940	0	
		1.			2,200	2,200	0	
			1.		400	400	0	
			2.		1,000	1,000	0	
			3.		800	800	0	
		2.			250	250	0	
			1.		250	250	0	
		3.			31,490	31,490	0	
			1.		31,490	31,490	0	() -16,800 × 24 × 5 = -2,016,000
								() 3 -125,000 × 1 × 1 = -125,000
								() 21,410 × 2 × 50 = 2,141,000
		4.			8,300	8,300	0	
		1.			1,500	1,500	0	
			1.		700	700	0	
			2.		800	800	0	
		2.			5,500	5,500	0	
			1.		1,700	1,700	0	

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								()
				가				()
			2.		3,800	3,800	0	
		3.			1,300	1,300	0	
			1.		1,280	1,280	0	
			2.		20	20	0	
		5.			6,200	6,200	0	
			1.		2,800	2,800	0	
				1.	2,800	2,800	0	
			2.		3,400	3,400	0	
				1.	1,000	1,000	0	
				2.	2,400	2,400	0	
		6.			1,937	1,937	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
			2.		437	437	0	
				1.	437	437	0	
	2.				218,973	239,289	-20,316	
		1.			87,470	84,470	3,000	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		6,400	6,400	0	
				1.	6,400	6,400	0	
			3.		10,720	10,720	0	
				1.	10,720	10,720	0	
			4.		400	400	0	
				1.	400	400	0	
			5.		300	300	0	
				1.	300	300	0	
			6.		1,320	1,320	0	

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								()
				가				()
				1.	1,140	1,140	0	
				2.	180	180	0	
			7.		10,000	10,000	0	
				1.	10,000	10,000	0	
			8.		8,750	8,750	0	
				1.	8,750	8,750	0	
			9.		10,760	10,760	0	
				1.	1,500	1,500	0	
				2.	8,360	8,360	0	
				3.	900	900	0	
			10.		3,500	3,500	0	
				1.	3,500	3,500	0	
			11.		5,490	5,490	0	
				1.	1,500	1,500	0	
				2.	1,740	1,740	0	
				3.	2,250	2,250	0	
			12.		10,000	10,000	0	
				1.	1,500	1,500	0	
				2.	2,100	2,100	0	
				3.	6,400	6,400	0	
			13.		7,600	7,600	0	
				1.	7,600	7,600	0	
			14.		6,600	6,600	0	
				1.	1,408	1,408	0	
				2.	4,664	4,664	0	
				3.	528	528	0	
			15.		750	750	0	
				1.	750	750	0	

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								()
				가				()
				16.	680	680	0	
				1.	480	480	0	
				2.	200	200	0	
				17.	3,000	0	3,000	
				1.	3,000	0	3,000	() () 25,000 × 120 = 3,000,000
				2.	83,667	97,592	-13,925	
				1.	41,263	54,248	-12,985	
				1.	1,200	600	600	20,000 × 15 × 2 = 600,000
				2.	40,063	53,648	-13,585	1 -1,690,000 = -1,690,000
							2	-260,000 = -260,000
								-5,817,500 × 2 = -11,635,000
				2.	25,613	26,100	-487	
				1.	1,512	0	1,512	168,000 × 9 × 1 = 1,512,000
				2.	24,101	26,100	-1,999	(101,650 × 9) - 26,100,000 = (133,250 × 174) + -1,999,000
				3.	16,791	17,244	-453	
				1.	16,791	17,244	-453	546,000 × 1 = 546,000
								-999,000 × 1 = -999,000
				3.	42,411	51,802	-9,391	
				1.	5,902	5,902	0	
				1.	992	992	0	
				2.	4,910	4,910	0	
				2.	25,209	34,600	-9,391	
				1.	200	200	0	
				2.	25,009	34,400	-9,391	-1,310,000 = -1,310,000
							RCY	-8,081,000 = -8,081,000
				3.	11,300	11,300	0	
				1.	11,300	11,300	0	
				4.	5,425	5,425	0	

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								()
				가				()
			1.		5,425	5,425	0	
			1.		530	530	0	
			2.		3,895	3,895	0	
			3.		1,000	1,000	0	
4.					565,111	566,652	-1,541	
	1.				505,487	513,570	-8,083	
		1.			399,370	415,310	-15,940	
			1.		391,770	407,710	-15,940	
				1.	293,735	317,310	-23,575	25,000 × 11 × 12 = 3,300,000
								-25,000 × 6 × 7 = -1,050,000
								-25,000 × 9 × 7 = -1,575,000
								30,000 × 7 × 12 = 2,520,000
								-30,000 × 5 × 12 = -1,800,000
								-25,000 × 8 × 9 = -1,800,000
								-30,000 × 19 × 12 = -6,840,000
								FCP& -25,000 × 8 × 12 = -2,400,000
								= -25,000 × 11 × 12 = -3,300,000
								= -30,000 × 2 × 12 = -720,000
								= -30,000 × 17 × 12 = -6,120,000
								A -17,500 × 5 × 12 = -1,050,000
								B -20,000 × 5 × 7 = -700,000
								A 25,000 × 5 × 12 = 1,500,000
								B -30,000 × 12 × 12 = -4,320,000
								& -30,000 × 1 × 7 = -210,000
								-25,000 × 4 × 12 = -1,200,000
								= 25,000 × 40 × 12 = 12,000,000
								-25,000 × 3 × 6 = -450,000
								-30,000 × 26 × 12 = -9,360,000

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								()
				가				()
				2.	4,300	4,300	0	
				3.	93,735	86,100	7,635	636,250 × 12 = 7,635,000
				2.	7,600	7,600	0	
				1.	7,430	7,200	230	() 230,000 230,000 × 1 × 1 =
				2.	170	400	-230	() 4 -19,170 × 1 × 12 = -230,000
				2.	106,117	98,260	7,857	
				1.	99,117	93,260	5,857	
				1.	22,166	22,539	-373	-182,170 × 3 × 1 = -546,000
								=
								-17,430 × 3 = -52,000
								× 1 =
								75,000 × 3 = 225,000
				2.	748	0	748	() 248,000 × 1 = 248,000
								() 500,000 × 1 = 500,000
				3.	6,240	6,900	-660	-30,000 × 2 × 11 = -660,000
				4.	59,785	61,607	-1,822	-331,250 × 12 = -3,975,000
								() -147,250 × 12 = -1,767,000
								=
								() 784,000 × 5 = 3,920,000
				5.	2,214	2,214	0	
				6.	1,664	0	1,664	() 101,600 × 10 = 1,016,000
								() 216,000 × 3 = 648,000
				7.	6,300	0	6,300	() 10,000 × 350 = 3,500,000
								10,000 × 280 = 2,800,000
				2.	7,000	5,000	2,000	
				1.	378	0	378	()() 378,000 378,000 × 1 =
				2.	5,000	5,000	0	
				3.	1,622	0	1,622	()() 95,500 764,000 × 8 =
								()() 39,000 858,000 × 22 =
				2.	18,864	18,864	0	
				1.	18,864	18,864	0	

: 3 (:)

								()
				가				()
			1.		13,891	13,891	0	
			1.		900	900	0	
			2.		12,991	12,991	0	
			2.		4,973	4,973	0	
			1.		687	687	0	
			2.		2,791	2,791	0	
			3.		1,495	1,495	0	
			3.		40,760	34,218	6,542	
			1. []		40,760	34,218	6,542	
			1.		29,810	29,168	642	
			1.		27,104	26,462	642	56,000 × 1 × 7 = 392,000
								() 가 250,000 × 1 × 1 = 250,000
			2.		70	70	0	
			3.		2,636	2,636	0	
			2. []		500	500	0	
			1.		500	500	0	
			3.		9,950	4,550	5,400	
			1.		9,950	4,550	5,400	()() 340,000 × 10 × 1 = 3,400,000
								()() 200,000 × 10 × 1 = 2,000,000
			4. 48		500	0	500	
			1.		500	0	500	()() 500,000 × 1 × 1 = 500,000
			5.		227,899	163,391	64,508	
			1.		30,734	30,734	0	
			1.		30,734	30,734	0	
			1.		1,430	1,430	0	
			1.		1,040	1,040	0	
			2.		390	390	0	
			2.		300	300	0	

: 3 (:)

								()
				가				()
				1.	300	300	0	
			3.		6,430	6,430	0	
				1.	6,430	6,430	0	
			4.		7,650	7,650	0	
				1.	7,650	7,650	0	
			5.		5,824	5,824	0	
				1.	5,824	5,824	0	
			6.		8,700	8,700	0	
				1.	8,700	8,700	0	
			7.		400	400	0	
				1.	400	400	0	
		2.			29,726	29,726	0	
		1.			9,801	9,801	0	
			1.		3,009	3,009	0	
				1.	1,200	1,200	0	
				2.	310	310	0	
				3.	1,349	1,349	0	
				4.	150	150	0	
			2.		6,792	6,792	0	
				1.	6,720	6,720	0	
				2.	72	72	0	
		2.			12,905	12,905	0	
			1.		1,710	1,710	0	
				1.	850	850	0	
				2.	100	100	0	
				3.	760	760	0	
			2.		8,195	8,195	0	
				1.	8,195	8,195	0	

: 3 (:)

								()
				가				()
			3.		3,000	3,000	0	
			1.		130	130	0	
			2.		2,750	2,750	0	
			3.		120	120	0	
		3.			7,020	7,020	0	
		1.			7,020	7,020	0	
			1.		1,260	1,260	0	
			2.		5,760	5,760	0	
		3.			18,000	18,000	0	
		1.			18,000	18,000	0	
		1.			4,000	4,000	0	
			1.		300	300	0	
			2.		300	300	0	
			3.		2,980	2,980	0	
			4.		420	420	0	
		2.	(SV)		14,000	14,000	0	
			1.		8,049	8,049	0	
			2.		5,951	5,951	0	
		4.			38,461	36,461	2,000	
		1.			3,500	3,500	0	
		1.			3,500	3,500	0	
			1.		2,500	2,500	0	
			2.		1,000	1,000	0	
		2.			34,961	32,961	2,000	
		1.			34,961	32,961	2,000	
			1.		1,800	1,800	0	
			2.		18,710	16,710	2,000	= 100,000 × 20 × 1 2,000,000
			3.		13,652	13,652	0	

: 3 (:)

								()
				가				()
				4.	799	799	0	
			5.		110,978	48,470	62,508	
			1.		110,978	48,470	62,508	
			1.		54,980	48,470	6,510	
			1.	1.	54,980	48,470	6,510	930,000 × 7 = 6,510,000
			2.		25,000	0	25,000	
			1.		3,685	0	3,685	()() 3,685,000 × 1 = 3,685,000
			2.		21,315	0	21,315	()() 10,657,500 × 2 = 21,315,000
			3.		30,998	0	30,998	
			1.		30,998	0	30,998	()() 19,308,000 × 1 = 19,308,000
								()() 11,690,000 × 1 = 11,690,000
			6.		223,121	241,030	-17,909	
			1.		51,513	51,013	500	
			1.		51,513	51,013	500	
			1.		2,500	2,500	0	
			1.	1.	2,500	2,500	0	
			2.		12,068	12,068	0	
			1.		8,240	8,240	0	
			2.		3,828	3,828	0	
			3.		36,945	36,445	500	
			1.		16,920	16,420	500	100,000 × 5 × 1 = 500,000
			2.		225	225	0	
			3.		19,800	19,800	0	
			2.		167,302	184,467	-17,165	
			1.		167,302	184,467	-17,165	
			1.		89,214	89,214	0	
			1.	1.	61,080	61,080	0	
			2.		16,800	16,800	0	

: 3 (:)

								()
				가				()
				3.	11,334	11,334	0	
			2.		11,780	10,080	1,700	
				1.	11,780	10,080	1,700	1,700,000 × 1 = 1,700,000
			3.		48,330	67,195	-18,865	
				1.	48,130	66,995	-18,865	-3,116,500 × 2 = -6,233,000
								-15,832,000 × 1 = -15,832,000
								3,200,000 × 1 = 3,200,000
				2.	200	200	0	
			4.		15,298	15,298	0	
				1.	5,680	5,680	0	
				2.	9,000	9,000	0	
				3.	618	618	0	
			5.		1,560	1,560	0	
				1.	1,560	1,560	0	
			6.		120	120	0	
				1.	120	120	0	
			7.		1,000	1,000	0	
				1.	1,000	1,000	0	
		3.			4,306	5,550	-1,244	
			1.		1,450	1,450	0	
				1.	1,450	1,450	0	
				1.	350	350	0	
				2.	1,100	1,100	0	
			2.		2,856	4,100	-1,244	
				1.	300	300	0	
				1.	300	300	0	
				2.	2,356	3,600	-1,244	
				1.	1,864	2,700	-836	-72,000 × 3 = -216,000

: 3 (:)

								()
				가				()
								-7,750 × 40 = -620,000
				2.	192	600	-408	-204,000 × 2 = -408,000
				3.	300	300	0	
			3.		200	200	0	
				1.	200	200	0	
7.					29,623	29,623	0	
	1.				29,623	29,623	0	
		1.			29,623	29,623	0	
			1.		29,623	29,623	0	
				1.	29,623	29,623	0	
					2,560,042	2,482,640	77,402	