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2	1,433,367	1,189,616	243,751 20

		20,000	695,902	48.5
		38,260	377,818	26.3
		1,740	1,740	0.1
		183,131	324,238	22.6
		620	3,820	0.2
		0	29,849	2.0
		243,751	1,433,367	

	500	45,596	3.1
/	12,600	469,721	32.7
	90,842	306,752	21.4
	123,349	269,012	18.7
	12,020	96,684	6.7
	4,440	245,602	17.1
	243,751	1,433,367	

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			17,646	17,646	0	16,643	16,643	0
			119,000	118,192	808	8,220	8,220	0
			89,590	87,058	2,532	64,000	64,000	0
			25,650	25,150	500	0	0	0
			34,212	35,112	-900	0	0	0
			2,780	2,780	0	0	0	0
			0	0	0	380,548	379,928	620
			288,878	285,938	2,940	469,411	468,791	620
			399,156	400,056	-900	380,056	380,056	0
			399,156	400,056	-900	380,056	380,056	0
			12,065	10,065	2,000	2,000	0	2,000

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			18,500	7,000	11,500	11,500	0	11,500
			30,565	17,065	13,500	13,500	0	13,500
			40,000	40,000	0	40,000	40,000	0
			26,691	7,216	19,475	21,251	576	20,675
			30,287	24,064	6,223	18,693	11,000	7,693
			47,940	3,460	44,480	44,480	0	44,480
			8,484	0	8,484	8,484	0	8,484
			2,800	800	2,000	2,000	0	2,000
			14,678	13,678	1,000	0	0	0
			56,174	27,000	29,174	56,174	27,000	29,174
			227,054	116,218	110,836	191,082	78,576	112,506
			57,580	59,830	-2,250	16,500	16,500	0

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			57,580	59,830	-2,250	16,500	16,500	0
			36,870	23,740	13,130	12,630	0	12,630
			36,870	23,740	13,130	12,630	0	12,630
			41,030	40,040	990	31,990	31,000	990
			500	500	0	0	0	0
			41,530	40,540	990	31,990	31,000	990
			53,730	53,420	310	48,570	48,260	310
			53,730	53,420	310	48,570	48,260	310
			154,093	69,343	84,750	154,093	69,343	84,750
			52,345	42,920	9,425	52,345	42,920	9,425
			206,438	112,263	94,175	206,438	112,263	94,175
			10,000	10,000	0	10,000	10,000	0

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			10,000	10,000	0	10,000	10,000	0
			17,835	13,535	4,300	2,300	0	2,300
			17,835	13,535	4,300	2,300	0	2,300
			37,701	37,701	0	37,700	37,700	0
			13,190	6,470	6,720	13,190	6,470	6,720
			50,891	44,171	6,720	50,890	44,170	6,720
			2,300	2,300	0	0	0	0
			2,300	2,300	0	0	0	0
			4,140	4,140	0	0	0	0
			4,140	4,140	0	0	0	0
			6,400	6,400	0	0	0	0
			6,400	6,400	0	0	0	0

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			1,433,367	1,189,616	243,751	1,433,367	1,189,616	243,751

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									()	
				가						
1.					1,075,460	1,015,460	60,000			
1.					695,902	675,902	20,000			
1.					695,902	675,902	20,000			
1.					349,023	329,023	20,000			
1.					349,023	329,023	20,000	() : 8,500,000 =	8,500,000	
								11,500,000	:	11,500,000
2.					346,879	346,879	0			
1.					346,879	346,879	0			
2.					377,818	339,558	38,260			
1.					377,818	339,558	38,260			
1.					370,518	339,558	30,960			
1.				()	323,088	323,088	0			
2.				()	29,960	0	29,960	() : 6,720,000x 1	6,720,000	
								() : 1 x 310,000 =	310,000	
								() : 8,780,000 x 1 =	8,780,000	
								() : 1 x 2,000,000 =	2,000,000	
								() () : 150,000 x 81 =	12,150,000	
3.				()	17,470	16,470	1,000	() : 1,000,000 x 1 =	1,000,000	
2.					7,300	0	7,300			
1.				()	7,300	0	7,300	() 가 (SV) : 1 x 300,000 =	300,000	
								() : 1 x 2,000,000 =	2,000,000	
								()SV : 1 x 2,000,000 =	2,000,000	
								() : 1 x 3,000,000 =	3,000,000	
3.					1,740	0	1,740			
1.					1,740	0	1,740			
1.					1,740	0	1,740			
1.					1,740	0	1,740	() : 1 x 1,740,000 =	1,740,000	
2.					328,058	144,307	183,751			

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									()	
				가						
1.					324,238	141,107	183,131			
1.					324,238	141,107	183,131			
1.					57,893	56,968	925			
1.					32,927	32,002	925	() × 54,400 =	: 17 925,000	
2.					24,966	24,966	0			
2.					137,893	53,143	84,750			
1.					137,893	53,143	84,750	()1 7,000,000 × 4 =	: 28,000,000	
								()2 × 1 =	: 56,750,000 56,750,000	
3.					106,755	27,576	79,179			
1.					106,755	27,576	79,179	()3 24,290 × 74 =	(4) : 1,798,000	
								()2 35,150 × 73 =	(4) : 2,566,000	
								()6 22,090 × 80 =	(4) : 1,768,000	
								()1 30,000 × 72 =	(5) : 2,160,000	
								()3 25,840 × 73 =	(5) : 1,887,000	
								() : 55,460 × 151 =	8,375,000	
								()4 37,150 × 71 =	(6) : 2,638,000	
								()1 13,450 × 68 =	(7) : 915,000	
								()2 17,000 × 71 =	(7) : 1,207,000	
								()2 9,000 × 71 =	119 : 639,000	
								()6 287,850 × 81 =	: 23,316,000	
								()2 29,173,070 × 1 =	() : 29,174,000	
								()2 38,000 × 72 =	(9) : 2,736,000	
4.					8,484	0	8,484			
1.					8,484	0	8,484	()RCY : 20,000 × 39 =	780,000	
								())+(10,000 × 20)=	: (30,000 × 4 320,000	
								()RCY × 20 =	: 10,000 200,000	
								() : 20,000 × 27 =	540,000	
								() 5 : 65,000 × 6 =	390,000	

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								()	
				가					
								() : (5,000 65,000 × 5)+(20,000 × 2)=	
								()RCY : 29 × 115,000 = 3,335,000	
								() () : 30,000 210,000 × 7 =	
								() & & 235,000 : 47,000× 5 =	
								() 7 : 117,000 × 5 = 585,000	
								() : 120,000 1,200,000 × 10 =	
								()RCY : 39,000 × 16 624,000 =	
			5.		13,213	3,420	9,793		
				1.	13,213	3,420	9,793	() () : 50,000 2,850,000 × 57 =	
								() (1) : 288,000 +507,500 +312,000 = 1,108,000	
								() (2) : 240,000 +500,000 +428,500 = 1,169,000	
								() (3) : 400,000 +475,000 +312,000 = 1,187,000	
								() (4) : 312,000 +396,000 +554,000 = 1,262,000	
								() (5) : 23,000 +315,820 = 339,000	
								() (6) : 378,000 +476,100 = 855,000	
								() (1-2 가) : 1,400 × 23 = 33,000	
								() (3-4) : 45,000 990,000 × 22 =	
			2.		3,820	3,200	620		
				1.	1,200	1,200	0		
					1,200	1,200	0		
					1,200	1,200	0		
				2.	500	0	500		
					500	0	500		
					500	0	500	: 500,000 × 1= 500,000	
				3.	2,120	2,000	120		
					2,000	2,000	0		
					2,000	2,000	0		
				2.	120	0	120		

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								()	
				가					
				1.	120	0	120	: 60,000 × 2 =	120,000
3.					29,849	29,849	0		
	1.				29,849	29,849	0		
		1.			29,849	29,849	0		
			1.		29,849	29,849	0		
				1.	29,849	29,849	0		
					1,433,367	1,189,616	243,751		

: 2 (:)

								()
				가				()
1.					45,596	45,096	500	
	2.				27,950	27,450	500	
		2.			25,650	25,150	500	
			2.		2,500	2,000	500	
				2.	1,000	500	500	(200,000 × 5) - 500,000 = 500,000
2.	/				469,721	457,121	12,600	
	1.				399,156	400,056	-900	
		1.			399,156	400,056	-900	
			3.		43,089	43,989	-900	
				4.	18,100	19,000	-900	-900,000 -900,000
	2.				30,565	17,065	13,500	
		1.			12,065	10,065	2,000	
			1.		6,200	4,200	2,000	
				3.	2,200	200	2,000	() 2,000,000 × 1 = 2,000,000
		2.			18,500	7,000	11,500	
			1.		18,500	7,000	11,500	
				1.	8,500	7,000	1,500	50,000 × 5 × 6 = 1,500,000
				2.	10,000	0	10,000	2,000,000 × 5 = 10,000,000
3.					306,752	215,910	90,842	
	1.				220,041	188,386	31,655	
		1.			26,691	7,216	19,475	
			2.		3,000	1,200	1,800	
				1.	3,000	1,200	1,800	() -1,200,000 -1,200,000
								() 3,000,000 × 1 = 3,000,000
			4.		18,251	576	17,675	
				1.	18,251	576	17,675	() ³ () 24,290 × 74 = (4) 1,798,000
								() ² () 35,150 × 73 = (4) 2,566,000
								() ⁶ () 22,090 × 80 = (4) 1,768,000

: 2 (:)

								()
				가				()
								()1 (5 2,160,000) 30,000 × 72 =
								()3 (5 1,887,000) 25,840 × 73 =
								()4 (6 2,638,000) 37,150 × 71 =
								()1 (7 915,000) 13,450 × 68 =
								()2 (7 1,207,000) 17,000 × 71 =
								()2 (9 2,736,000) 38,000 × 72 =
			2.		57,580	59,830	-2,250	
			1.		2,130	2,500	-370	
			1.		2,130	2,500	-370	-370,000 = -370,000
			2.		2,620	4,500	-1,880	
			1.		2,620	4,500	-1,880	-1,880,000 -1,880,000
			3.		36,870	23,740	13,130	
			1.		1,300	800	500	
			1.		1,300	800	500	(50,000 × 26) - 800,000= 500,000
			3.		1,000	0	1,000	
			1.		1,000	0	1,000	() 1,000,000 × 1 = 1,000,000
			4.		11,630	0	11,630	
			1.		11,630	0	11,630	() 8,780,000 × 1 = 8,780,000 () () 50,000 × 57 = 2,850,000
			5.		41,030	40,040	990	
			4.		990	0	990	
			1.		990	0	990	() 45,000 × 22 = 990,000
			6.		53,730	53,420	310	
			4.		310	0	310	
			1.		310	0	310	() 1 × 310,000 = 310,000
			2.		86,711	27,524	59,187	
			1.		30,287	24,064	6,223	
			1.		8,123	3,200	4,923	

: 2 (:)

								()
				가				()
				1.	8,123	3,200	4,923	-1,030,000 = -1,030,000
								() (1) 288,000 1,108,000
								+507,500 +312,000 =
								() (2) 240,000 1,169,000
								+500,000 +428,500 =
								() (3) 400,000 1,187,000
								+475,000 +312,000 =
								() (4) 312,000 1,262,000
								+396,000 +554,000 =
								() (5) 23,000 339,000
								+315,820 =
								() (6) 378,000 855,000
								+476,100 =
								() (1-2 가) 33,000
								1,400 × 23 =
				2.	2,084	1,884	200	
				1.	2,084	1,884	200	(884,000 × 1) - 200,000
								684,000=
				4.	1,940	2,580	-640	
				1.	1,940	2,580	-640	-200,000 = -200,000
								-440,000 = -440,000
				6.	1,740	0	1,740	
				1.	1,740	0	1,740	() 1 1,740,000
								× 1,740,000 =
				2.	47,940	3,460	44,480	
				2. ()	12,150	0	12,150	
				1.	12,150	0	12,150	() () 12,150,000
								81 × 150,000 =
				3.	8,375	0	8,375	
				1.	8,375	0	8,375	() (5-6) 55,460 8,375,000
								× 151 =
				4.2 119	639	0	639	
				1.	639	0	639	()2 119 639,000
								9,000 × 71 =
				5.	23,316	0	23,316	
				1.	23,316	0	23,316	()6 23,316,000
								287,850 × 81 =
				3.	8,484	0	8,484	
				1.RCY	4,939	0	4,939	
				1.	4,939	0	4,939	()RCY 200,000
								10,000 × 20 =
								() 20,000 × 39 780,000
								=

: 2 (:)

								()
				가				
								()RCY 115,000 3,335,000 × 29 =
								()RCY 39,000 624,000 × 16 =
			2.		1,950	0	1,950	
				1.	1,950	0	1,950	() 20,000 × 27 540,000 =
								() 120,000 × 10 = 1,200,000
								() () 30,000 × 7 = 210,000
			3.		1,530	0	1,530	
				1.	1,530	0	1,530	() (30,000 × 4 320,000) + (10,000 × 20) =
								() 5 65,000 × 6 = 390,000
								() 7 117,000 × 5 585,000 =
								() & & 47,000 × 5 = 235,000
			4.		65	0	65	
				1.	65	0	65	() (5,000 65,000 × 5) + (20,000 × 2) =
4.					269,012	145,663	123,349	
	1.				206,438	112,263	94,175	
		1.			154,093	69,343	84,750	
			2.		146,893	62,143	84,750	
				1.	146,893	62,143	84,750	()1 28,000,000 7,000,000 × 4 =
								()2 56,750,000 56,750,000 × 1 =
			2.		52,345	42,920	9,425	
				1.	51,420	42,920	8,500	
				1.	24,748	23,660	1,088	(15,970 × 350) - 1,088,000 4,500,000 - 2,000 =
				2.	26,672	19,260	7,412	(26,672,000 × 1) - 7,412,000 19,260,000 =
			2.		925	0	925	
				1.	925	0	925	() 17 925,000 × 54,400 =
	3.				56,174	27,000	29,174	
		1.			56,174	27,000	29,174	
			1.	()	56,174	27,000	29,174	

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								()
				가				()
				1.	56,174	27,000	29,174	() ² () 29,173,070 × 1 = 29,174,000
5.					96,684	84,664	12,020	
	1.				14,678	13,678	1,000	
		1.			14,678	13,678	1,000	
			2.		3,260	3,360	-100	
				1.	3,260	3,360	-100	(17,000 × 72) - 720,000-4,000 = 500,000
								-600,000 = -600,000
			3.		9,558	8,458	1,100	
				1.	9,558	8,458	1,100	(2,706,000 × 1) - 2,106,000= 600,000
								(135,200 × 15) - 1,352,000-176,000 = 500,000
	2.				50,891	44,171	6,720	
		1.			37,701	37,701	0	
			1.		35,701	35,701	0	
				1.	32,941	32,941	0	-4,308,000 = -4,308,000
								가 200,000 × 12 = 2,400,000
								477,000 × 4 = 1,908,000
		2.			13,190	6,470	6,720	
			2.		6,720	0	6,720	
				1.	6,720	0	6,720	() 6,720,000 × 1 = 6,720,000
	4.				18,335	14,035	4,300	
		2.			17,835	13,535	4,300	
			1.		17,835	13,535	4,300	
				1.	17,835	13,535	4,300	100,000 × 20 = 2,000,000
								() 가 (SV) 1 × 300,000 = 300,000
								()SV × 2,000,000 = 2,000,000
6.					245,602	241,162	4,440	
	1.				123,802	122,170	1,632	
		1.			34,212	35,112	-900	

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								()
				가				()
			3.		9,752	10,252	-500	
			1.		6,500	7,000	-500	-500,000 = -500,000
			4.		2,820	3,220	-400	
			2.		0	400	-400	-400,000 = -400,000
		2.			89,590	87,058	2,532	
			2.		35,671	33,139	2,532	
			1.		32,995	30,463	2,532	(357,000 × 12) - 2,532,000 1,764,000+12,000 =
	2.				119,000	118,192	808	
		1.			119,000	118,192	808	
			2.		51,520	50,712	808	
			1.		2,648	5,180	-2,532	(70,000 × 38) - -2,532,000 5,180,000-12,000 =
			2.		37,900	34,560	3,340	(1,500,000 × 12) - 3,340,000 15,000,000+340,000 =
	3.				2,800	800	2,000	
		1.			2,800	800	2,000	
			1.		2,800	800	2,000	
			1.		2,800	800	2,000	() 2,000,000 1 × 2,000,000 =
					1,433,367	1,189,616	243,751	