

2016

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(2016.12.21)

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2	1,222,604	1,027,294			195,310	19.0		
	250	648,897	53.0		3,600	57,430	4.6	
	5,502	238,652	19.5	/	-7,049	364,175	29.7	
	12,360	12,360	1.0		139,172	297,621	24.3	
	178,068	306,218	25.0		47,003	211,352	17.2	
	-870	5,680	0.4		9,283	93,225	7.6	
	0	10,797	0.8		3,301	198,801	16.2	

가									
1.				899,909	881,797	18,112			
1.				648,897	648,647	250			
1.				648,897	648,647	250			
1.				244,037	243,787	250			
1.				244,037	243,787	250			: -1,910,000 × 1 = -1,910,000
									: 1,500,000 × 1 = 1,500,000
									: 600,000 × 1 = 600,000
									: -2,040,000 = -2,040,000
									: 2,100,000 × 1 = 2,100,000
2.				404,860	404,860	0			
1.				404,860	404,860	0			
2.				238,652	233,150	5,502			
1.				238,652	233,150	5,502			
1.				237,152	231,650	5,502			
1.				223,872	224,930	-1,058	*	*	: -1,058,000 = -1,058,000
2.				13,280	6,720	6,560	()2016	:	4,960,000
							8,000 × 620 =		
							()2016	(700,000
) : 100,000 × 7 =		
							2016	()	100,000
							: 100,000		
							()		800,000
							: 800,000 × 1 =		
2.				1,500	1,500	0			
1.				1,500	1,500	0			
3.				12,360	0	12,360			
1.				12,360	0	12,360			
1.				12,360	0	12,360			
1.				12,360	0	12,360	()	: 12,000,000	12,000,000
							× 1 =		
							()2016	(1	360,000
) : 5,000 × 72 =		
2.				311,898	134,700	177,198			
1.				306,218	128,150	178,068			

							()	
가								
1.			306,218	128,150	178,068			
1.			52,240	55,962	-3,722			
	1.		52,240	55,962	-3,722		: -3,722,000 =	-3,722,000
2.			113,080	63,889	49,191			
	1.		113,080	63,889	49,191	1	: -4,671,300=	-4,671,000
						()2	: 1	58,223,000
						× 58,222,200 =		
						2	: -4,361,900=	-4,361,000
3.			135,938	3,339	132,599			
	1.		135,938	3,339	132,599		: -45,000 =	-45,000
						()1	: (30,750 × 144)+(가	
						66,500 × 40)+(79,000 × 40)+(191,500× 40)+(22,552,000		
						81,500 × 20)+(73,500 × 41)=		
						()5	: 17,800	1,549,000
						× 87 =		
						()1	() :	1,080,000
						15,000 × 72 =		
						()	: 52,200 × 263 =	13,729,000
							: -85,460 =	-85,000
						()3	() :	1,739,000
						21,460 × 81 =		
						()4	() :	1,092,000
						13,000 × 84 =		
						4	() : -13,000	-13,000
						=		
						()	: 50,000 × 54 =	2,700,000
						()2	() :	432,000
						6,000 × 72 =		
						()2	: =1 × 28,173,950	28,174,000
						2	: -956,000 =	-956,000
						()6	: 91	36,216,000
						× 397,970 =		
						6	: -2,816,700 =	-2,816,000
						()4	: 84	8,064,000
						× 96,000 =		
						4	: -413,280 =	-413,000
						()5	: 90	11,160,000
						× 124,000 =		
						5	: -2,484,030 =	-2,484,000
						()2	119	840,000
						가 : 72 × 11,660 =		

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							()	
가								
							() 가 (1-3) : 4,410,000	
							225 x 19,600 =	
							가 (1-3) : -600,960	-600,000
							=	
							()4 (2) : 940,000	
							11,190 x 84 =	
							()3 (2) : 330,000	
							4,070 x 81 =	
							3 (2) : -5,000	-5,000
							=	
							6 (2) : 1	1,000
							()5 119	1,341,000
							가 : 14,900 x 90 =	
							5 119 가 :	-4,000
							-4,000 =	
							()6 (2) : 762,000	
							8,560 x 89 =	
							: 37x 50,000=	1,850,000
							2 (2) : 14,700	1,059,000
							x 72 =	
		4.			4,960	4,960	0	
			1.		4,960	4,960	0	
	2.				5,680	6,550	-870	
		1.			1,230	2,050	-820	
			1.		1,230	2,050	-820	
				1.	1,200	2,000	-800	: -800,000 = -800,000
				2.	30	50	-20	: -20,000 = -20,000
		2.			4,450	4,500	-50	
			1.		2,500	2,000	500	
				1.	2,500	2,000	500	: 500,000 = 500,000
			2.		1,950	2,500	-550	
				1.	1,950	2,500	-550	: -150,000 = -150,000
								: -400,000 = -400,000
	3.				10,797	10,797	0	
		1.			10,797	10,797	0	
			1.		10,797	10,797	0	
				1.	10,797	10,797	0	

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								()	
가									
				1.	10,797	10,797	0		
					1,222,604	1,027,294	195,310		

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								()
가								()
1.					57,430	53,830	3,600	
	1.				16,450	14,350	2,100	
		1.			16,450	14,350	2,100	
			1.		16,450	14,350	2,100	
				1.	16,450	14,350	2,100	2,100,000 = 2,100,000
	2.				17,460	17,460	0	
		1.			17,460	17,460	0	
			1.		17,460	17,460	0	
				1.	17,460	17,460	0	
	3.				23,520	22,020	1,500	
		1.			2,500	2,300	200	
			1.		2,500	2,300	200	
				1.	2,500	2,300	200	200,000 = 200,000
		2.			21,020	19,720	1,300	
			1.		19,000	18,000	1,000	
				1.	19,000	18,000	1,000	1,000,000 = 1,000,000
			2.		2,020	1,720	300	
				1.	1,000	1,000	0	
				2.	1,020	720	300	300,000 = 300,000
2.	/				364,175	371,224	-7,049	
	1.				310,206	314,986	-4,780	
		1.			310,206	314,986	-4,780	
			1.		94,815	94,815	0	
				1.	81,555	81,555	0	
				2.	5,760	5,760	0	
				3.	7,500	7,500	0	
			2.		170,291	171,349	-1,058	
				1.	170,291	171,349	-1,058	-1,058,000 = -1,058,000

: 2 (:)

								()	
가									
				1.	32,361	35,630	-3,269	-3,269,000 =	-3,269,000
			4.		4,960	4,960	0		
				1.	4,960	4,960	0		
				1.	4,960	4,960	0		
				1.	4,960	4,960	0		
			3.		297,621	158,449	139,172		
				1.	149,731	129,710	20,021		
				1.	13,062	7,300	5,762		
				1.	346	3,550	-3,204		
				1.	346	3,550	-3,204	() -3,190,000 =	-3,190,000
								-14,000 =	-14,000
				2.	500	500	0		
				1.	500	500	0		
				3.	3,250	3,250	0		
				1.	3,250	3,250	0		
				4.	8,966	0	8,966		
				1.	8,966	0	8,966	()5) 17,800x 87=	(1) 1,549,000
								()1) 15,000 x 72 =	(1) 1,080,000
								()3) 21,460 x 81 =	(1) 1,739,000
								4 -13,000 =	(1) -13,000
								()4) 13,000 x 84 =	(1) 1,092,000
								()2) 6,000 x 72 =	(1) 432,000
								3 -5,000 =	(2) -5,000
								()3) 4,070 x 81 =	(2) 330,000
								()4) 11,190 x 84 =	(2) 940,000
								()6) 8,560 x 89 =	(2) 762,000
								6 1,000=	(2) 1,000
								2 14,700 x 72 =	(2) 1,059,000

: 2 (:)

							()	
							()	
				가				
		2.		35,975	35,753	222		
		1.		2,898	2,730	168		
			1.	2,898	2,730	168	167,600 =	168,000
		2.		4,154	4,100	54		
			1.	4,154	4,100	54	53,500 =	54,000
		3.		28,923	28,923	0		
			1.	26,423	26,423	0		
			2.	2,500	2,500	0		
		3.		15,260	9,500	5,760		
		1.		1,000	1,000	0		
			1.	1,000	1,000	0		
		2.		14,260	8,500	5,760		
			1.	14,260	8,500	5,760	()2016 8,000 × 620 =	4,960,000
							() 800,000 × 1 =	800,000
		4.		5,900	3,640	2,260		
		1.		5,900	3,640	2,260		
			1.	5,900	3,640	2,260	3,500,000 =	3,500,000
							-600,000 =	-600,000
							-640,000 =	-640,000
		5.		41,850	36,700	5,150		
		1.		32,200	31,600	600		
			1.	29,200	28,600	600	600,000 =	600,000
			2.	900	900	0		
			3.	2,100	2,100	0		
		2.		4,200	4,200	0		
			1.	4,200	4,200	0		
		3.		5,450	900	4,550		
			1.	300	300	0		

: 2 (:)

								()	
가								()	
				2.	5,150	600	4,550	() =	50,000 × 54 2,700,000
									50,000 × 37 = 1,850,000
			6.		37,684	36,817	867		
				1.	25,960	24,460	1,500		
				1.	6,960	5,460	1,500	1,500,000 =	1,500,000
				2.	15,480	15,480	0		
				3.	2,020	2,020	0		
				4.	1,500	1,500	0		
				2.	4,657	4,657	0		
				1.	4,657	4,657	0	() 100,000 × 7 =	() 700,000
								() -700,000 =	-700,000
				3.	4,000	4,000	0		
				1.	4,000	4,000	0		
				4.	3,067	3,700	-633		
				1.	3,067	3,700	-633	-29,000 =	-29,000
								-4,000 =	-4,000
								-600,000 =	-600,000
			2.		147,890	28,739	119,151		
				1.	21,259	22,239	-980		
				1.	3,200	3,200	0		
				1.	3,200	3,200	0		
				2.	4,364	5,239	-875		
				1.	4,364	5,239	-875	-500,000 =	-500,000
								-330,000 =	-330,000
								-45,000 =	-45,000
				3.	10,800	10,800	0		
				1.	10,800	10,800	0		
				4.	2,895	3,000	-105		

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								()	
가								()	
									-2,040,000 = -2,040,000
								() (2) 52,860,000 × 1 =	52,860,000
								(2) -4,361,900 =	-4,361,000
								() (2) 2,662,200 × 1 =	2,663,000
	2.				65,000	65,000	0		
		1.			65,000	65,000	0		
			1.		65,000	65,000	0		
	2.				7,012	7,160	-148		
		1.			7,012	7,160	-148		
			1.		5,760	5,760	0		
				1.	5,760	5,760	0		
		2.			1,252	1,400	-148		
			1.		1,252	1,400	-148	-148,000 =	-148,000
5.					93,225	83,942	9,283		
	1.				12,733	12,910	-177		
		1.			12,733	12,910	-177		
			1.		1,293	2,450	-1,157		
				1.	861	1,250	-389	-70,000 =	-70,000
								150,000 =	150,000
								-469,000 =	-469,000
			2.		432	1,200	-768	-768,000 =	-768,000
		2.			4,260	4,260	0		
			1.		4,260	4,260	0		
		3.			7,180	6,200	980		
			1.		4,465	2,000	2,465	2,464,200 =	2,465,000
			2.		2,715	4,200	-1,485	-1,759,510 =	-1,759,000
								273,500 =	274,000
	2.				37,680	37,680	0		

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				가				()
	1.			22,960	22,960	0		
		1.		20,960	20,960	0		
			1.	20,960	20,960	0		
		2.		2,000	2,000	0		
			1.	2,000	2,000	0		
	2.			14,720	14,720	0		
		1.		14,720	14,720	0		
			1.	6,720	6,720	0		
			2.	8,000	8,000	0		
	3.			17,700	5,700	12,000		
		1.		17,700	5,700	12,000		
			1.	5,700	5,700	0		
			1.	5,700	5,700	0		
		2.		12,000	0	12,000		
			1.	7,300	0	7,300	() =	10,000 × 90 900,000
							() 120,000 × 4 =	480,000
							() 300,000 × 13 =	3,900,000
							() =	30,000 × 50 1,500,000
							() =	13,000 × 40 520,000
		2.		4,200	0	4,200	() =	600,000 × 7 4,200,000
		3.		500	0	500	() =	가 10,000 × 25 × 2 500,000
	4.			12,452	11,452	1,000		
		1.		3,000	2,000	1,000		
			1.	3,000	2,000	1,000		
			1.	3,000	2,000	1,000	1,000,000=	1,000,000
		2.		9,452	9,452	0		
			1.	9,452	9,452	0		
			1.	9,452	9,452	0		

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				가				()
		2.			0	0	0	
			1.		0	0	0	
5.					12,660	16,200	-3,540	
	1.				12,660	16,200	-3,540	
		1.			9,090	13,000	-3,910	
			1.		0	2,000	-2,000	-2,000,000 = -2,000,000
			2.		9,090	11,000	-1,910	-1,910,000 = -1,910,000
		2.			3,570	3,200	370	
			1.		3,570	3,200	370	370,000 = 370,000
6.					198,801	195,500	3,301	
	1.				71,869	71,257	612	
		1.			40,704	40,092	612	
			1.		20,807	18,160	2,647	
				1.	7,807	8,160	-353	-353,000 = -353,000
				2.	13,000	10,000	3,000	3,000,000 = 3,000,000
		2.			3,765	5,000	-1,235	
			1.		3,765	5,000	-1,235	-50,000 = -50,000
								-1,185,000 = -1,185,000
		3.			10,352	10,352	0	
			1.		7,100	7,100	0	
			2.		3,252	3,252	0	
		4.			5,780	6,580	-800	
			1.		5,780	5,780	0	
			2.		0	800	-800	-800,000 = -800,000
	2.				31,165	31,165	0	
		1.			31,165	31,165	0	
			1.		31,165	31,165	0	
	2.				126,866	122,148	4,718	

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				가				()
1.				126,866	122,148	4,718		
1.				49,193	49,772	-579		
	1.			34,000	36,000	-2,000	-2,000,000 =	-2,000,000
		2.		6,303	4,803	1,500	() 1,500,000 =	1,500,000
		3.		1,294	1,373	-79	-73,000 =	-73,000
							가 -6,000 =	-6,000
	4.			7,596	7,596	0		
2.				54,983	49,852	5,131		
	1.			1,530	1,930	-400	-400,000 =	-400,000
	2.			35,566	24,122	11,444	190,000 =	190,000
							9,000,000 =	9,000,000
							1,000,000 =	1,000,000
							500,000 =	500,000
							290,000 =	290,000
							-836,000 =	-836,000
							1,300,000 =	1,300,000
	3.			8,665	15,000	-6,335	-6,335,000 =	-6,335,000
	4.			9,222	8,800	422	422,000 =	422,000
3.				14,168	14,168	0		
	1.			14,168	14,168	0		
4.				8,522	8,356	166		
	1.			8,522	8,356	166	-130,000 =	-130,000
							296,000 =	296,000
3.				66	2,095	-2,029		
	1.			66	2,095	-2,029		
		1.		66	2,095	-2,029		
			1.	0	1,800	-1,800	-1,800,000 =	-1,800,000
			2.	66	295	-229	-229,000 =	-229,000

2016

	1,222,604	1,027,294	195,310	
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