

2018

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(2019.02.21)

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	2019-02-21		3,802,855,000
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2018	.	.
1	" . 3,985,057,000 " " . 3,802,855,000 " .	

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3	3,802,855	3,985,057			-182,202		-4.6		
		137,037	1,960,136	51.5		1,381	114,711	3.0	
		0	1,760	0.0	/	-136,004	2,162,721	56.8	
		-325,519	1,797,924	47.2		-48,506	413,205	10.8	
		6,280	10,880	0.2		-62,200	410,901	10.8	
		0	32,155	0.8		58,870	285,824	7.5	
						7,257	413,287	10.8	
						-3,000	2,206	0.0	

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									()	
				가						
1.					1,961,896	1,824,859	137,037			
1.					1,960,136	1,823,099	137,037			
1.					1,960,136	1,823,099	137,037			
1.					1,960,136	1,823,099	137,037			
1.					687,403	687,403	0			
2.					1,272,733	1,135,696	137,037	() : (45,890,000 10,855,000		
								x 1) - 35,035,000 =		
								: (41,132,000 x 1) - 16,511,000		
								24,621,000 =		
								() : (131,016,000 x 21,694,000		
								1) - 109,322,000 =		
								() : (56,360,000 x 1) - 13,250,000		
								43,110,000 =		
								: (475,481,000 x 1) - -16,830,000		
								492,311,000 =		
								() :		
								(7,361,950 x 1) - 6,836,000 = 526,000		
								() : (54,109,000 13,654,000		
								x 1) - 40,455,000 =		
								() : (19,360,000 440,000		
								x 1) - 18,920,000 =		
								() :		
								(14,000,000 x 1) - 5,600,000 = 8,400,000		
								() :		
								(8,000,000 x 1) - 2,000,000 = 6,000,000		
								() :		
								(10,500,000 x 1) - 8,000,000 = 2,500,000		
								() : (14,750,000 x 1 9,530,000		
) - 5,220,000 =		
								() : 1,959,000 1,959,000		
								x 1 =		
								() : 31,000,000 x 1 = 31,000,000		
								() :		
								15,748,000 x 1 = 15,748,000		
								() : 1,800,000 1,800,000		
								x 1 =		
2.					1,760	1,760	0			
1.					1,160	1,160	0			
1.					1,160	1,160	0			
1.					1,160	1,160	0			
2.					600	600	0			
1.					600	600	0			
1.					600	600	0			

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									()	
				가						
2.					1,808,804	2,128,043	-319,239			
1.					1,797,924	2,123,443	-325,519			
1.					196,132	206,340	-10,208			
1.					196,132	206,340	-10,208			
1.					196,132	206,340	-10,208	: -54,300 × 47 × 4 =	-10,208,000	
2.					1,601,792	1,917,103	-315,311			
1.					973,540	1,113,805	-140,265			
1.					953,100	1,087,905	-134,805	() : -3,300 × 950 × 43 =	-134,805,000	
2.					20,440	25,900	-5,460	: -78 × 400 × 175 =	-5,460,000	
2.					298,545	407,445	-108,900			
1.					298,545	407,445	-108,900	(1) : -145,000 × 300 =	-43,500,000	
								(2) : -152,000 × 300 =	-45,600,000	
								(3) : -66,000 × 300 =	-19,800,000	
3.					121,716	133,300	-11,584			
1.					121,716	133,300	-11,584	: -37,370 × 310 =	-11,584,000	
4.					8,675	15,750	-7,075			
1.					8,675	15,750	-7,075	: -20,215 × 350 =	-7,075,000	
5.					58,036	71,763	-13,727			
1.					58,036	71,763	-13,727	() : -43,480 × 320 =	-13,913,000	
								() : 290 × 660 =	192,000	
								() : -1,540 × 4 =	-6,000	
6.					80,640	95,040	-14,400			
1.					80,640	95,040	-14,400	: -80,000 × 90 × 2 =	-14,400,000	
7.					60,640	80,000	-19,360			
1.					60,640	80,000	-19,360	: -60,500 × 320 =	-19,360,000	
2.					10,880	4,600	6,280			
1.					10,880	4,600	6,280			
1.					5,548	4,000	1,548			

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								()	
				가					
			1.		5,548	4,000	1,548	: 774,000 × 2 =	1,548,000
			2.		5,332	600	4,732		
			1.		5,332	600	4,732	: 4,732,000 × 1 =	4,732,000
3.					32,155	32,155	0		
	1.				32,155	32,155	0		
		1.			29,949	29,949	0		
			1.		29,949	29,949	0		
			1.		29,949	29,949	0		
		2.			2,206	2,206	0		
			1.		2,206	2,206	0		
			1.		2,206	2,206	0		
					3,802,855	3,985,057	-182,202		

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								()
				가				()
1.					114,711	113,330	1,381	
1.					89,039	88,240	799	
	1.				23,279	20,920	2,359	
		1.			11,109	10,150	959	
			1.		11,009	10,050	959	-20,000 × 5 × 10 = -1,000,000
								() 391,800 × 5 × 1 = 1,959,000
								=
			2.		100	100	0	
		2.			12,170	10,770	1,400	
			1.		12,170	10,550	1,620	-1,500,000 × 1 × 1 = -1,500,000
								260,000 × 12 = 3,120,000
			2.		0	220	-220	4 -220,000 × 1 = -220,000
	2.				65,760	67,320	-1,560	
		1.			58,500	60,060	-1,560	
			1.		58,500	60,060	-1,560	() -65,000 × 2 × 12 = -1,560,000
								=
		2.			7,260	7,260	0	
			1.		7,260	7,260	0	
2.					25,672	25,090	582	
	1.				22,552	23,090	-538	
		1.			2,500	2,500	0	
			1.		2,500	2,500	0	
		2.			3,332	1,050	2,282	
			1.		3,332	1,050	2,282	163,000 × 14 = 2,282,000
		3.			0	500	-500	
			1.		0	300	-300	-150,000 × 2 = -300,000
			2.		0	200	-200	-100,000 × 2 = -200,000
		4.			5,720	8,040	-2,320	
			1.		2,600	3,600	-1,000	(3) -1,000,000 × 1 = -1,000,000
			2.		3,120	4,440	-1,320	(3) -60,000 × 11 × 2 = -1,320,000

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								()
				가				()
			5.		11,000	11,000	0	
			1.		6,548	6,548	0	
			2.		672	672	0	
			3.		2,680	2,680	0	
			4.		1,100	1,100	0	
		2.			3,120	2,000	1,120	
		1.			3,120	2,000	1,120	
			1.		400	400	0	
			2.		1,600	1,600	0	
			3.		1,120	0	1,120	80,000 × 2 × 7 = 1,120,000
2.	/				2,162,721	2,298,725	-136,004	
	1.				1,177,114	1,279,174	-102,060	
		1.			1,177,114	1,279,174	-102,060	
			1.		659,601	742,527	-82,926	
			1.		659,601	742,527	-82,926	-6,910,580 × 12 = -82,926,000
			2.		59,519	74,877	-15,358	
			1.		29,260	34,060	-4,800	-120,000 × 5 × 10 = -6,000,000
								35,000 × 20 × 6 = 4,200,000
								-900,000 × 2 = -1,800,000
								-50,000 × 2 × 12 = -1,200,000
			2.		5,877	6,867	-990	-82,500 × 12 = -990,000
			3.		5,332	12,000	-6,668	-555,670 × 12 = -6,668,000
			4.		18,000	20,400	-2,400	가 -200,000 × 12 = -2,400,000
			5.		50	50	0	
			6.		1,000	1,500	-500	-500,000 × 1 = -500,000
			3.		33,540	33,540	0	
			1.		30,240	29,940	300	25,000 × 1 × 12 = 300,000
			2.		3,300	3,600	-300	4 -25,000 × 1 × 12 = -300,000

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								()
				가				()
			4.		257,640	276,480	-18,840	
			1.		232,638	249,480	-16,842	-320,000 × 9 × 11 = -31,680,000
								-78,000 × 9 × 12 = -8,424,000
								235,000 × 9 × 1 = 2,115,000
								2,349,600 × 9 × 1 = 21,147,000
			2.		25,002	27,000	-1,998	$\frac{4}{=}$ -18,500 × 9 × 12 -1,998,000
			5.	()	143,716	122,022	21,694	
			1.		143,716	122,022	21,694	() 1,084,700 × 10 × 2 = 21,694,000
			6.		1,920	1,800	120	
			1.		1,920	1,800	120	10,000 × 1 × 12 = 120,000
			7.		738	2,028	-1,290	
			1.		738	1,843	-1,105	-52,630 × 21 = -1,105,000
			2.		0	185	-185	$\frac{4}{\times 10.02\%}$ -1,847,000 -185,000
			8.		20,440	25,900	-5,460	
			1.		20,440	25,900	-5,460	-78 × 400 × 175 = -5,460,000
		2.			80,640	95,040	-14,400	
		1.			80,640	95,040	-14,400	
		1.			33,659	29,644	4,015	
		1.			31,168	27,266	3,902	-65,000 × 1 × 12 = -780,000
								4,200 × 80 × 12 = 4,032,000
								7,800,000 × 1/12= 650,000
		2.			2,491	2,378	113	$\frac{4}{\times 10.2\%}$ 1,100,000 × 10.2% 113,000
		2.			45,622	64,156	-18,534	
		1.			22,327	25,472	-3,145	5,000 × 12 = 60,000
								-120,000 × 12 = -1,440,000
								-73,550 × 2 × 12 = -1,765,000
		2.			2,760	16,200	-13,440	-1,120,000 × 12 = -13,440,000
		3.			8,100	7,200	900	75,000 × 12 = 900,000

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								()
				가				()
				4.	12,185	14,784	-2,599	가 -216,600 × 12 = -2,599,000
				5.	250	500	-250	-250,000 × 1 × 1 = -250,000
				3.	1,359	1,240	119	
				1.	1,359	1,240	119	1,200 × 99 × 1 = 119,000
				3.	31,193	33,320	-2,127	
				1. []	17,439	18,720	-1,281	
				1.	200	200	0	
				1.	200	200	0	
				2.	9,285	10,366	-1,081	
				1.	9,285	10,366	-1,081	() -30,900 × 35 = -1,081,000
				3.	5,854	6,154	-300	
				1.	900	1,200	-300	-300,000 × 1 = -300,000
				2.	200	200	0	
				3.	4,754	4,754	0	
				4. []	2,000	2,000	0	
				1.	200	200	0	
				2.	1,800	1,800	0	
				5.	100	0	100	
				1.	100	0	100	100,000 × 1 = 100,000
				2.	13,754	14,600	-846	
				1.	11,254	12,100	-846	
				1.	11,254	12,100	-846	42,000 × 12 = 504,000
								90,000 × 1 = 90,000
								-480,000 × 3 = -1,440,000
				2.	500	500	0	
				1.	500	500	0	
				3.	2,000	2,000	0	
				1.	2,000	2,000	0	

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								()
				가				()
4.					742,905	720,535	22,370	
	1.	[]			110,469	83,565	26,904	
		1.	[]		56,360	43,110	13,250	
			1.		56,360	43,110	13,250 ()	13,250,000 × 1 = 13,250,000
		2.			54,109	40,455	13,654	
			1.		54,109	40,455	13,654 ()	13,654,000 × 1 = 13,654,000
	2.				528,149	544,979	-16,830	
		1.			475,481	492,311	-16,830	
			1.		475,481	492,311	-16,830	-16,830,000 × 1 = -16,830,000
		2.			52,668	52,668	0	
			1.		52,668	52,668	0	
	3.				50,982	49,182	1,800	
		1.			48,537	46,737	1,800	
			1.		48,537	46,737	1,800 ()	1,800,000 × 1 = 1,800,000
		2.			2,445	2,445	0	
			1.		2,445	2,445	0	
	4.				11,570	11,570	0	
		1.			11,570	11,570	0	
			1.		11,570	11,570	0	
	5.				7,625	7,099	526	
		1.			263	263	0	
			1.		263	263	0	
		2.			7,362	6,836	526	
			1.		7,362	6,836	526 ()	526,000
							525,950 × 1 =	
	6.				14,750	5,220	9,530	
		1.			14,750	5,220	9,530	
			1.		14,750	5,220	9,530 ()	9,530,000 × 1 = 9,530,000
	7.				19,360	18,920	440	

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								()
				가				()
			1.		19,360	18,920	440	
			1.		19,360	18,920	440	() 440,000 × 1 = 440,000
	5.				130,869	170,656	-39,787	
		1.			130,869	170,656	-39,787	
			1.		9,050	15,750	-6,700	
			1.		9,050	15,750	-6,700	-20,215 × 350 = -7,075,000
								25,000 × 15 = 375,000
			2.		58,036	71,763	-13,727	
			1.		58,036	71,763	-13,727	() -43,480 × 320 = -13,913,000
								() 290× 660 = 192,000
								() -1,540 × 4 = -6,000
			3.		60,640	80,000	-19,360	
			1.		60,640	80,000	-19,360	-60,500 × 320 = -19,360,000
			4.		600	600	0	
			1.		600	600	0	
			5.		1,400	1,400	0	
			1.		1,400	1,400	0	
			6.		1,143	1,143	0	
			1.		1,143	1,143	0	
	3.				413,205	461,711	-48,506	
		1.			166,970	191,955	-24,985	
			1.		74,460	109,150	-34,690	
			1.		1,600	3,600	-2,000	
			1.		1,600	3,600	-2,000	-10,000 × 200 = -2,000,000
			2.	()	6,300	6,300	0	
			1.		6,300	6,300	0	
			3.		29,980	61,950	-31,970	
			1.		25,740	56,850	-31,110	(1) -45,000 × 6 × 12 = -3,240,000

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								()
				가				()
								(1) -15,000 × 4 × 35 = -2,100,000
								(2) -45,000 × 10 × 19 = -8,550,000
								(2) -15,000 × 4 × 35 = -2,100,000
								(3) -45,000 × 8 × 42 = -15,120,000
			2.		4,240	5,100	-860	(3) -8,000 × 70 = -560,000
								(3) -100,000 × 3 = -300,000
		4.			3,780	4,500	-720	
			1.		3,780	4,500	-720	(1) -30,000 × 6 × 4 = -720,000
		5.			31,900	31,900	0	
			1.		3,600	3,600	0	
			2.		24,400	24,400	0	
			3.		3,900	3,900	0	
		6.			900	900	0	
			1.		150	150	0	
			2.		750	750	0	
	2.				800	800	0	
		1.			800	800	0	
			1.		200	200	0	
			2.		600	600	0	
	3.				150	1,300	-1,150	
		1.			150	1,300	-1,150	
			1.		0	250	-250	() -250,000 × 1 = -250,000
			2.		150	1,050	-900	-100,000 × 9 × 1 = -900,000
	4.				13,500	13,500	0	
		1.			6,900	6,900	0	
			1.		6,900	6,900	0	
		2.			1,000	1,000	0	
			1.		1,000	1,000	0	

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								()		
				가				()		
			3.		5,600	5,600	0			
				1.	5,600	5,600	0			
				5.	4,950	4,950	0			
				1.	4,950	4,950	0			
				1.	900	900	0			
				2.	4,050	4,050	0			
				6.	18,420	18,420	0			
				1.	6,100	6,100	0			
				1.	6,100	6,100	0			
				2.	12,320	12,320	0			
				1.	1,800	1,800	0			
				2.	10,520	10,520	0			
				7.	48,290	37,435	10,855			
				1.	1,200	1,200	0			
				1.	1,200	1,200	0			
				2.	600	600	0			
				1.	600	600	0			
				3.	600	600	0			
				1.	600	600	0			
				4.	45,890	35,035	10,855			
				1.	41,518	31,768	9,750	()	3,250,000 × 1 × 3 =	9,750,000
				2.	4,372	3,267	1,105	() ⁴ =	368,330 × 3	1,105,000
				8.	6,100	6,100	0			
				1. 가	5,700	5,700	0			
				1.	5,700	5,700	0			
				2.	400	400	0			
				1.	400	400	0			
				9.	300	300	0			

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								()
				가				()
			1.		300	300	0	
			1.		300	300	0	
	2.				246,235	269,756	-23,521	
		1.			46,591	55,800	-9,209	
			1.		7,670	9,400	-1,730	
			1.		7,520	9,250	-1,730	-200,000 × 3 = -600,000
								-1,000 × 190 = -190,000
								-47,000 × 20 × 1 = -940,000
			2.		150	150	0	
		2.			3,230	3,400	-170	
			1.		3,230	3,400	-170	-34,000 × 5 × 1 = -170,000
		3.			7,500	7,500	0	
			1.		7,500	7,500	0	
		4.			4,540	4,540	0	
			1.		3,540	3,540	0	
			2.		1,000	1,000	0	
		5.			5,860	5,860	0	
			1.		5,860	5,860	0	
		6.			1,930	2,300	-370	
			1.		1,930	2,300	-370	-185,000 × 2 × 1 = -370,000
		7.			100	2,500	-2,400	
			1.		100	2,500	-2,400	-60,000 × 10 × 4 = -2,400,000
		8.			1,160	1,500	-340	
			1.		1,160	1,500	-340	() -7,000 × 10 × 2 = -140,000
								가 () -10,000 × 10 × 2 = -200,000
		9.			1,090	1,450	-360	
			1.		1,090	1,450	-360	() -30,000 × 4 × 3 = -360,000
		10.			8,000	9,150	-1,150	

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								()
				가				()
				1.	600	600	0	
				2.	7,400	8,550	-1,150	-5,000 × 230 = -1,150,000
			11.		2,760	5,600	-2,840	
				1.	2,760	5,600	-2,840	-10,000 × 160 = -1,600,000
								-4,000 × 70 = -280,000
								-1,000 × 480 × 2 = -960,000
			12.		2,751	2,600	151	
				1.	2,751	2,600	151	37,600 × 2 × 2 = 151,000
		2.			137,494	150,616	-13,122	
			1.		129,524	141,146	-11,622	
				1.	600	300	300	50,000 × 3 × 2 = 300,000
				2.	100	100	0	
				3.	6,380	6,720	-340	-340,000 × 1 = -340,000
				4.	122,444	134,026	-11,582	-37,370 × 310 = -11,584,000
								-2,200 × 90 = -198,000
								() 20,000 × 10 = 200,000
			2.	()	7,970	9,470	-1,500	
				1.	7,970	9,470	-1,500	-5,000 × 130 = -650,000
								-7,000 × 130 × 1 = -910,000
								3,000 × 120 = 360,000
								-100,000 × 3 = -300,000
		3.			52,040	50,840	1,200	
			1.		6,300	6,300	0	
				1.	2,100	2,100	0	
				2.	3,200	3,200	0	
				3.	1,000	1,000	0	
			2.		7,800	7,800	0	
				1.	6,000	6,000	0	

: 3 (:)

								()
				가				()
			2.		1,800	1,800	0	
		3.			16,640	16,640	0	
			1.		16,640	16,640	0	
		4.			4,900	3,700	1,200	
			1.		4,900	3,700	1,200	600,000 × 2 = 1,200,000
		5.		()	13,400	13,400	0	
			1.		420	420	0	
			2.		12,980	12,980	0	
		6.		()	3,000	3,000	0	
			1.		3,000	3,000	0	
		4.			6,600	6,600	0	
			1.		6,600	6,600	0	
				1.	6,600	6,600	0	
		5.			3,510	5,900	-2,390	
			1.		2,610	3,600	-990	
				1.	200	800	-600	-300,000 × 2 = -600,000
				2.	2,410	2,800	-390	-150,000 × 1 = -150,000
								-40,000 × 3 × 2 = -240,000
			2.		900	2,300	-1,400	
				1.	600	2,000	-1,400	() -100,000 × 14 × 1 = -1,400,000
				2.	300	300	0	
4.					410,901	473,101	-62,200	
	1.				329,545	407,445	-77,900	
		1.			329,545	407,445	-77,900	
			1.		296,100	405,000	-108,900	
				1.	296,100	405,000	-108,900	(1) -30,000 × 10 × 145 = -43,500,000
								(2) -30,000 × 10 × 152 = -45,600,000
								(3) -30,000 × 10 × 66 = -19,800,000

: 3 (:)

								()
				가				()
			2.		2,445	2,445	0	
			1.		1,005	1,005	0	
			2.		1,440	1,440	0	
			3.		31,000	0	31,000	
			1.		3,900	0	3,900	() = 30,000 × 10 × 13 = 3,900,000
			2.		18,000	0	18,000	() 3,600,000 × 5 = 18,000,000
			3.		9,100	0	9,100	() 1,820,000 × 5 = 9,100,000
		2.			46,656	46,656	0	
		1.			46,656	46,656	0	
		1.			22,266	22,266	0	
		1.			400	400	0	
		2.			3,696	3,696	0	
		3.			18,170	18,170	0	
		2.			20,390	20,390	0	
		1.			20,390	20,390	0	
		3.			4,000	4,000	0	
		1.			500	500	0	
		2.			3,500	3,500	0	
		3.			34,100	18,400	15,700	
		1.			34,100	18,400	15,700	
		1.			18,400	11,200	7,200	
		1.			2,400	2,400	0	
		2.			16,000	8,800	7,200	400,000 × 6 × 3 = 7,200,000
		2.		()	2,400	2,400	0	
		1.			2,400	2,400	0	
		3.		()	400	400	0	
		1.			400	400	0	
		4.		()	2,000	2,000	0	

: 3 (:)

								()
				가				()
			1.		2,000	2,000	0	
			5.	()	2,400	2,400	0	
			1.		2,400	2,400	0	
			6.	()	8,500	0	8,500	
			1.		8,500	0	8,500	() 500,000 × 6 = 3,000,000
								() 500,000 × 5 = 2,500,000
								() 500,000 × 6 = 3,000,000
	4.				600	600	0	
		1.			600	600	0	
			1.		600	600	0	
			1.		180	180	0	
			2.		420	420	0	
5.					285,824	226,954	58,870	
	1.				36,808	26,590	10,218	
		1.			36,808	26,590	10,218	
			1.		6,440	7,700	-1,260	
			1.		6,440	7,700	-1,260	-8,000 × 80 = -640,000
								-300 × 1,400 = -420,000
								-50,000 × 4 = -200,000
		2.			4,470	4,630	-160	
			1.		4,470	4,630	-160	-4,000 × 40 = -160,000
		3.			7,190	11,300	-4,110	
			1.		5,790	9,900	-4,110	() -150,000 × 15 = -2,250,000
								() -30,000 -300,000
								× 10 × 1 =
								() -3,000 -1,380,000
								× 230 × 2 =
								() -3,000 × 60 -180,000
								=
		2.			1,400	1,400	0	
		4.		가	2,960	2,960	0	

: 3 (:)

								()
				가				()
				1.	2,360	2,360	0	
				2.	600	600	0	
				5.	15,748	0	15,748	
				1.	1,238	0	1,238 ()	9,860 × 90 = 888,000
							()	35,000 × 10 = 350,000
				2.	12,210	0	12,210 ()	135,660 × 90 = 12,210,000
				3.	1,400	0	1,400 ()	46,660 × 30 = 1,400,000
				4.	900	0	900 ()	900,000 × 1 = 900,000
				2.	15,590	15,590	0	
				1.	9,420	9,420	0	
				1.	3,920	3,920	0	
				1.	3,520	3,520	0	
				2.	400	400	0	
				2.	2,100	2,100	0	
				1.	1,100	1,100	0	
				2.	1,000	1,000	0	
				3.We	2,000	2,000	0	
				1.	2,000	2,000	0	
				4.	1,400	1,400	0	
				1.	1,400	1,400	0	
				2.	1,810	1,810	0	
				1.	310	310	0	
				1.	310	310	0	
				2.	1,500	1,500	0	
				1.	1,500	1,500	0	
				3.	4,360	4,360	0	
				1.	4,360	4,360	0	
				1.	400	400	0	

: 3 (:)

								()
				가				()
				2.	3,960	3,960	0	
	3.				81,431	81,424	7	
		1.			81,431	81,424	7	
			1.		81,431	81,424	7	
				1.	45,230	45,546	-316	-316,620 × 1 = -316,000
				2.	5,570	5,230	340	() 170,000 × 2 = 340,000
				3.	1,270	1,270	0	
				4.	14,000	14,000	0	
				5.	5,878	5,878	0	
				6.	1,483	1,500	-17	-17,000 × 1 = -17,000
				7.	8,000	8,000	0	
	4.				15,820	16,550	-730	
		1.			870	1,600	-730	
			1.		870	1,600	-730	
				1.	650	1,000	-350	-70,000 × 5 × 1 = -350,000
				2.	220	600	-380	-380,000 × 1 = -380,000
		2.			14,950	14,950	0	
			1.		14,950	14,950	0	
				1.	4,600	4,600	0	
				2.	9,350	9,350	0	
				3.	1,000	1,000	0	
	5.				136,175	86,800	49,375	
		1.			136,175	86,800	49,375	
			1. PC		23,000	23,000	0	
				1.	23,000	23,000	0	
			2.		42,575	1,600	40,975	
				1.	42,575	1,600	40,975	2,695,000 × 13 = 35,035,000
								5,940,000 × 1 = 5,940,000

: 3 (:)

								()
				가				()
			3.		18,500	18,500	0	
			1.		10,000	10,000	0	
			2.		8,500	8,500	0	
			4.	()	15,000	15,000	0	
			1.		1,698	1,698	0	
			2.		13,302	13,302	0	
			5.		25,000	25,000	0	
			1.		20,000	20,000	0	
			2.		5,000	5,000	0	
			6.		3,700	3,700	0	
			1.		3,700	3,700	0	
			7.		8,400	0	8,400	
			1.		2,175	0	2,175 ()	$1,087,280 \times 2 = 2,175,000$
			2.		6,225	0	6,225 ()	$3,112,500 \times 2 = 6,225,000$
6.					413,287	406,030	7,257	
	1.				142,567	139,984	2,583	
		1.			101,005	100,750	255	
			1.		6,714	6,714	0	
			1.		2,850	2,850	0	
			2.		3,864	3,864	0	
			2.		11,800	4,200	7,600	
			1.		4,200	4,200	0	
			2.		7,600	0	7,600	$3,800,000 \times 2 = 7,600,000$
			3.		36,478	39,303	-2,825	
			1.		25,600	28,000	-2,400	$-3,000 \times 80 \times 10 = -2,400,000$
			2.		6,135	6,653	-518	$-3,600 \times 6 \times 2 \times 12 = -518,000$
			3.		1,293	1,200	93	$9,300 \times 10 \times 1 = 93,000$
			4.		3,450	3,450	0	

: 3 (:)

								()
				가				()
			4.		46,013	50,533	-4,520	
			1.		25,873	26,693	-820	25,000 × 260 = 6,500,000
								-20,250 × 80 = -1,620,000
								-17,500 × 10 × 12 = -2,100,000
								-300,000 × 12 = -3,600,000
			2.		2,940	3,840	-900	-75,000 × 12 = -900,000
			3.		17,200	20,000	-2,800	-1,400,000 × 2 × 1 = -2,800,000
		2.			41,562	39,234	2,328	
		1.			41,562	39,234	2,328	
			1.		38,484	36,012	2,472	45,000 × 1 × 12 = 540,000
								27,000 × 2 = 54,000
								20,000 × 1 × 2 = 40,000
								7,830 × 10 × 12 = 940,000
								가 25,000 × 2 = 50,000
								150,000 × 1 × 2 = 300,000
								14,500 × 24 = 348,000
								200,000 × 1 = 200,000
			2.		3,078	3,222	-144	4 -12,000 × 12 = -144,000
		2.			267,278	260,546	6,732	
		1.			267,278	260,546	6,732	
			1.		103,744	100,272	3,472	
			1.		70,327	60,727	9,600	800,000 × 12 = 9,600,000
			2.		23,973	29,105	-5,132	-427,670 × 12 = -5,132,000
			3.		9,444	10,440	-996	-83,000 × 12 = -996,000
			2.		32,604	33,704	-1,100	
			1.		32,604	33,704	-1,100	-1,100,000 × 1 = -1,100,000
			3.		70,508	62,865	7,643	
			1.		69,508	61,865	7,643	49,150 × 10 × 12 = 5,898,000

: 3 (:)

								()
				가				()
								-6,000 × 100 = -600,000
								67,000 × 35 = 2,345,000
			2.		1,000	1,000	0	
		4.			1,000	1,000	0	
			1.		1,000	1,000	0	
		5.			20,818	20,818	0	
			1.		20,818	20,818	0	
		6.			1,500	1,500	0	
			1.		1,500	1,500	0	
		7.			37,104	40,387	-3,283	
			1.		35,307	38,427	-3,120	(,) -130,000 × 6 × 4 = -3,120,000
			2.		1,797	1,960	-163	$\frac{4}{\times 10.2\% \times 1} = -1,601,090$ -163,000
	3.				3,442	5,500	-2,058	
		1.			2,100	2,100	0	
			1.		2,100	2,100	0	
				1.	800	800	0	
				2.	1,300	1,300	0	
		2.			1,342	3,400	-2,058	
			1.		539	900	-361	
				1.	0	300	-300	-30,000 × 10 × 1 = -300,000
				2.	539	600	-61	-61,000 × 1 = -61,000
			2.		803	2,500	-1,697	
				1.	200	2,000	-1,800	-6,000 × 200 = -1,200,000
								-30,000 × 20 × 1 = -600,000
				2.	135	0	135	135,000 × 1 = 135,000
				3.	468	500	-32	-16,000 × 1 × 2 = -32,000
	7.				2,206	5,206	-3,000	
		1.			2,206	2,206	0	

: 3 (:)

								()
				가				()
		1.			2,206	2,206	0	
			1.		2,206	2,206	0	
				1.	2,206	2,206	0	
	2.				0	3,000	-3,000	
		1.			0	3,000	-3,000	
			1.		0	3,000	-3,000	
				1.	0	3,000	-3,000	-3,000,000 × 1 = -3,000,000
					3,802,855	3,985,057	-182,202	