

: 2

(:)

					()				
가									
1.					1,054,905	801,061	253,844		
1.					1,054,705	801,061	253,644		
1.					1,054,705	801,061	253,644		
1.					1,054,705	801,061	253,644		
1.					407,494	404,339	3,155	2018 : (407,494,000	3,155,000
2.					647,211	396,722	250,489	()2018 : 21,521,000	
								(37,955,000 × 1) - 16,434,000 =	
								()2018 : 40,000,000	
								(100,000,000 × 1) - 60,000,000 =	
								()2018 (, 160,000	
) : (740,000 × 1) - 580,000 =	
								()2018 : 3,556,000	
								(14,223,000 × 1) - 10,667,000 =	
								()2018 () : 63,866,000	
								(223,533,000 × 1) - 159,667,000 =	
								() : 960,000	
								960,000 × 1 =	
								() : 1,200,000	
								1,200,000 × 1 =	
								() : 200,000	
								(1,400,000 × 1) - 1,200,000 =	
								() : 2,000,000 × 1 =	
								()2018 : 8,300,000	
								8,300,000 × 1 =	
								() : 1,500,000	
								1,500,000 × 1 =	
								() : 368,000	368,000
								× 1 =	
								() : 63,000	
								(431,000 × 1) - 368,000 =	
								()2018 : 180,000	
								180,000 × 1 =	
								()2018 : 3,900,000 × 1 =	3,900,000
								()2018 : 899,000	
								899,000 × 1 =	
								()2018 : 10,000,000 × 1 =	10,000,000
								()2018 : 8,060,000 × 1 =	8,060,000
								()2018 : 74,094,000 × 1 =	74,094,000
								()2018 (83,356,000 × 1) - 74,094,000 =	9,262,000
								()2018 : 400,000	
								400,000 × 1 =	
2.					200	0	200		
1.					200	0	200		

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								()	
				가					
			1.		200	0	200		
			1.		200	0	200	()2018 : 100,000 × 2 =	200,000
2.					956,150	915,190	40,960		
	1.				950,050	909,090	40,960		
		1.			950,050	909,090	40,960		
			1.		369,498	369,498	0		
			1.		369,498	369,498	0		
			2.		518,578	477,618	40,960		
			1.		518,578	477,618	40,960	() : 40,000,000 × 1 =	40,000,000
								() 80,000 × 2 × 6 =	960,000
			3.		54,909	54,909	0		
			1.		54,909	54,909	0		
			4.		7,065	7,065	0		
			1.		7,065	7,065	0		
	2.				6,100	6,100	0		
		1.			3,000	3,000	0		
			1.		3,000	3,000	0		
			1.		3,000	3,000	0		
			2.		400	400	0		
			1.		400	400	0		
			1.		400	400	0		
			3.		2,700	2,700	0		
			1.		2,200	2,200	0		
			1.		2,200	2,200	0		
			2.		500	500	0		
			1.		500	500	0		
3.					70,985	70,985	0		
	1.				70,985	70,985	0		

: 2 (:)

								()	
				가					
		1.			70,985	70,985	0		
			1.		70,985	70,985	0		
				1.	70,985	70,985	0		
					2,082,040	1,787,236	294,804		

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								()
				가				()
1.					15,434	17,055	-1,621	
	1.				5,154	4,255	899	
		1.			5,154	4,255	899	
			1.		1,249	350	899	
				1.	1,249	350	899	() × 1 = 898,910 899,000
			2.		3,905	3,905	0	
				1.	3,817	3,817	0	
				2.	88	88	0	
	2.				10,280	12,800	-2,520	
		1.			6,600	6,600	0	
			1.		6,400	6,400	0	
				1.	6,000	6,000	0	
				2.	400	400	0	
			2.		200	200	0	
				1.	200	200	0	
		2.			3,680	6,200	-2,520	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
			2.		1,680	4,200	-2,520	
				1.	0	2,520	-2,520	-30,000 × 6 × 14 = -2,520,000
				2.	1,680	1,680	0	
2.	/				969,448	750,680	218,768	
	1.				430,751	408,799	21,952	
		1.			430,751	408,799	21,952	
			1.		312,279	312,279	0	
				1.	312,279	312,279	0	
			2.		36,404	37,344	-940	
				1.	30,404	31,344	-940	가 (856,000 × 10) - 9,500,000= -940,000

: 2 (:)

								()
				가				()
				2.	2,000	2,000	0	
				3.	4,000	4,000	0	
			3.		40,205	40,205	0	
				1.	40,205	40,205	0	
			4.		1,780	1,349	431	
				1.	1,090	1,090	0	
				2.	690	259	431	() × 2 = 61,280 × 3 368,000
								() × 1 = 62,870 × 1 63,000
			5.		1,188	1,188	0	
				1.	1,188	1,188	0	
			6.		38,895	16,434	22,461	
				1.	38,895	16,434	22,461	150,000 × 2 × 1 = 300,000
								320,000 × 2 × 1 = 640,000
								() 6 3,074,420 × 7 21,521,000 =
			2.		24,623	25,449	-826	
			1. []		16,383	17,209	-826	
			1.		1,100	1,500	-400	
				1.	1,100	1,500	-400	(11,000 × 50 × 2) - 1,500,000= -400,000
			2.		4,570	4,500	70	
				1.	390	0	390	() 10,000 × 39 × 1 = 390,000
				2.	680	600	80	(,) 60,000 × 8 = 480,000
								() -400,000 × 1 = -400,000
				3.	3,500	3,900	-400	(50,000 × 10 × 2) - 1,400,000= -400,000
			3.		100	100	0	
				1.	100	100	0	
			4.		880	880	0	
				1.	300	300	0	
				2.	580	580	0	

: 2 (:)

								()
				가				()
			5.		6,976	7,729	-753	
			1.		6,976	7,729	-753	1 (19,300 × 100) - -370,000 2,300,000=
								4 () (15,850 × 20) - -283,000 600,000=
								(1,000 × 472) - 572,000= -100,000
			6. []		2,500	2,500	0	
			1.		2,500	2,500	0	
			7.		257	0	257	
			1.		257	0	257	10,280 × 25 = 257,000
		2.			8,240	8,240	0	
			1.		4,000	4,000	0	
			1.		4,000	4,000	0	
			2.		1,440	1,440	0	
			1.		1,440	1,440	0	
			3.		2,800	2,800	0	
			1.		2,800	2,800	0	
		3.			429,909	233,667	196,242	
			1.		223,533	159,667	63,866	
			1.		223,533	159,667	63,866	
			1.		223,533	159,667	63,866	() (2,112 × 756 × 187 63,866,000) -234,712,000=
			2.		198,316	74,000	124,316	
			1.		97,356	14,000	83,356	
			1.		97,356	14,000	83,356	() 74,094,000 × 1 = 74,094,000 () 9,262,000 × 1 = 9,262,000
			2.		100,000	60,000	40,000	
			1.		100,000	60,000	40,000	() 35,074,000 × 1 = 35,074,000 () (20,000 × 43 × 6) -234,000 = 4,926,000
			3.		960	0	960	
			1.		960	0	960	() 80,000 × 2 × 6 = 960,000

: 2 (:)

								()
				가				()
		3.			8,060	0	8,060	
			1.		8,060	0	8,060	
				1.	8,060	0	8,060	() 130,000 × 62 = 8,060,000
		4.			84,165	82,765	1,400	
			1.		44,200	44,200	0	
				1.	2,300	2,300	0	
				1.	2,300	2,300	0	
			2.	가	19,790	18,990	800	
				1.	5,300	10,500	-5,200	-50,000 × 5 × 16 = -4,000,000
								(), () (60,000 × 2 × 10) - 2,400,000= -1,200,000
				2.	14,490	8,490	6,000	40,000 × 20 × 1 = 800,000
								60,000 × 1 × 20 = 1,200,000
								= 50,000 × 5 × 16 = 4,000,000
			3.	()	13,330	14,510	-1,180	
				1.	4,800	4,800	0	
				2.	8,530	9,710	-1,180	(5,750 × 10 × 20) - 1,950,000= -800,000
								(3,700 × 20 × 5) - 750,000= -380,000
			4.	가	3,260	2,420	840	
				1.	3,260	2,420	840	70,000 × 2 × 6 = 840,000
			5.		800	800	0	
				1.	500	500	0	
				2.	300	300	0	
			6.		800	800	0	
				1.	800	800	0	
			7.		3,920	4,380	-460	
				1.	1,140	1,600	-460	() (12,000 × 1 × 95) -1,600,000= -460,000
				2.	840	840	0	
				3.	740	740	0	

: 2 (:)

								()
				가				()
				4.	1,200	1,200	0	
		2.			39,965	38,565	1,400	
			1.		7,065	7,065	0	
				1.	7,065	7,065	0	
			2.		31,500	31,500	0	
				1.	31,500	31,500	0	
			3.		1,400	0	1,400	
				1.	1,400	0	1,400	() 100,000 × 2 × 6 = 1,200,000
								() 100,000 × 2 × 1 = 200,000
3.					237,191	228,292	8,899	
	1.				91,713	91,747	-34	
		1.			28,730	30,260	-1,530	
			1.		23,180	24,710	-1,530	
				1.	23,180	24,710	-1,530	(25,000 × 755) - 18,900,000= -25,000
								(35,000 × 123) - 5,810,000= -1,505,000
			2.		2,280	2,280	0	
				1.	2,280	2,280	0	
			3.		3,270	3,270	0	
				1.	2,880	2,880	0	
				2.	390	390	0	
		2.			5,636	6,236	-600	
			1.		4,536	5,136	-600	
				1.	4,536	5,136	-600	-10,000 × 60 = -600,000
			2.가		1,100	1,100	0	
				1.	1,100	1,100	0	
		3. []			53,467	50,351	3,116	
			1.		3,600	4,600	-1,000	
				1.	600	600	0	

: 2 (:)

								()
				가				()
				2.	3,000	3,000	0	
				3.	0	1,000	-1,000	-1,000,000 × 1 = -1,000,000
				2. []	15,363	11,247	4,116	
				1.	13,936	10,152	3,784	() 1,612,000 3,224,000 × 1 × 2 =
								() 80,000 × 1 × 2 = 160,000
								() 50,000 × 1 × 8 = 400,000
				2.	100	100	0	
				3.	1,327	995	332	() ⁴ 166,000 × 1 332,000 × 2 =
				3.	33,578	33,578	0	
				1.	33,578	33,578	0	
				4.	926	926	0	
				1.	926	926	0	
				4.	3,880	4,900	-1,020	
				1.	3,880	4,900	-1,020	
				1.	800	800	0	
				2.	3,080	4,100	-1,020	(148,000 × 10 - 1,020,000 =
				2.	145,478	136,545	8,933	
				1.	61,919	72,786	-10,867	
				1.	600	600	0	
				1.	600	600	0	
				2.	7,000	7,250	-250	
				1.	7,000	7,250	-250	(250,000 × 28) - 7,250,000= -250,000
				3.	7,018	8,260	-1,242	
				1.	6,538	7,560	-1,022	(9,340 × 700) - 7,560,000= -1,022,000
				2.	480	700	-220	(12,000 × 40) - 700,000= -220,000
				4.	26,998	31,165	-4,167	
				1.	1,680	4,620	-2,940	(30,000 × 2 × 28) - 4,620,000= -2,940,000
				2.	25,318	26,545	-1,227	(7,690 × 300) - 3,300,000= -993,000

: 2 (:)

								()
				가				()
								(350 × 30) - 245,000=- -234,000
			5.		7,625	10,570	-2,945	
			1.		3,480	3,420	60	() 30,000 × 1 × 2 = 60,000
			2.		4,145	7,150	-3,005	5,6 4,400,000= (8,000 × 323) - -1,816,000
								3,4 2,750,000= (12,900 × 121) - -1,189,000
			6.		3,560	2,900	660	
			1.		3,560	2,900	660	30,000 × 2 × 11 = 660,000
			7.		0	2,170	-2,170	
			1.		0	2,170	-2,170	-70,000 × 2 = -140,000
								-70,000 × 29 = -2,030,000
			8.		349	4,350	-4,001	
			1.		349	4,350	-4,001	(6,980 × 50) -4,350,000= -4,001,000
			9.		870	870	0	
			1.		870	870	0	
			10.가		756	756	0	
			1.		756	756	0	
			11.		2,855	2,855	0	
			1.		2,855	2,855	0	
			12.		815	1,040	-225	
			1.		815	1,040	-225	(11,500 × 10) - 240,000= -125,000
								(50,000 × 14) - 800,000= -100,000
			13.		1,303	0	1,303	
			1.		1,303	0	1,303	1,303,000 × 1 = 1,303,000
			14.		2,170	0	2,170	
			1.		2,170	0	2,170	70,000 × 2 = 140,000
								70,000 × 29 = 2,030,000
			2.		54,909	54,909	0	
			1.		23,100	23,100	0	

: 2 (:)

								()
				가				()
				1.	1,120	1,120	0	
				2.	21,980	21,980	0	
			2.		31,809	31,809	0	
				1.	1,306	1,306	0	
				2.	30,503	30,503	0	
			3.		8,300	0	8,300	
				1.	8,300	0	8,300	
				1.	8,300	0	8,300	() 240,000 × 28 = 6,720,000
								() 50,000 × 28 = 1,400,000
								() 180,000 × 1 = 180,000
			4.		20,350	8,850	11,500	
				1.	20,350	8,850	11,500	
				1.	20,350	8,850	11,500	10,000 × 550 × 1 = 5,500,000
								300,000 × 20 × 1 = 6,000,000
4.					554,424	507,544	46,880	
			1.		522,263	480,983	41,280	
				1.	400,663	399,383	1,280	
			1.	1. ()	13,608	13,608	0	
				1.	13,608	13,608	0	
			2.	()	13,608	13,608	0	
				1.	13,608	13,608	0	
			3.	()	18,792	18,792	0	
				1.	13,608	13,608	0	
				2.	5,184	5,184	0	
			4.	()	24,300	24,300	0	
				1.	13,608	13,608	0	
				2.	10,692	10,692	0	
			5.	()	17,280	17,280	0	

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								()
				가				()
				1.	16,200	16,200	0	
				2.	1,080	1,080	0	
			6.	()	17,064	17,064	0	
				1.	13,608	13,608	0	
				2.	3,456	3,456	0	
			7.	()	15,012	15,012	0	
				1.	13,608	13,608	0	
				2.	1,404	1,404	0	
			8.	()	15,358	15,358	0	
				1.	13,608	13,608	0	
				2.	1,750	1,750	0	
			9.	()	13,608	13,608	0	
				1.	13,608	13,608	0	
				2.	9,720	9,720	0	
			10.	()	23,328	23,328	0	
				1.	13,608	13,608	0	
				2.	9,720	9,720	0	
			11.	()	16,200	16,200	0	
				1.	16,200	16,200	0	
				2.	1,620	1,620	0	
			12.	()	15,228	15,228	0	
				1.	13,608	13,608	0	
				2.	1,620	1,620	0	
			13.	()	13,608	13,608	0	
				1.	13,608	13,608	0	
				2.	8,316	8,316	0	
			14.	()	13,608	13,608	0	
				1.	13,608	13,608	0	
				2.	8,316	8,316	0	
			15.	()	21,924	21,924	0	
				1.	13,608	13,608	0	
				2.	8,316	8,316	0	

: 2 (:)

								()
				가				()
				16. ()	17,388	17,388	0	
				1.	13,608	13,608	0	
				2.	3,780	3,780	0	
				17. ()	14,364	14,364	0	
				1.	13,608	13,608	0	
				2.	756	756	0	
				18. ()	13,608	13,608	0	
				1.	13,608	13,608	0	
				19. ()	19,008	19,008	0	
				1.	13,608	13,608	0	
				2.	5,400	5,400	0	
				20. ()	20,088	20,088	0	
				1.	13,608	13,608	0	
				2.	6,480	6,480	0	
				21. ()	26,568	26,568	0	
				1.	13,608	13,608	0	
				2.	12,960	12,960	0	
				22. ()	18,468	18,468	0	
				1.	13,608	13,608	0	
				2.	4,860	4,860	0	
				23.	7,376	7,376	0	
				1.	7,220	7,220	0	
				2.	156	156	0	
				24.	9,989	9,989	0	
				1.	1,320	1,320	0	
				2.	4,000	4,000	0	
				3.	300	300	0	
				4.	4,369	4,369	0	

: 2 (:)

								()
				가				()
			25.		1,280	0	1,280	
			1.		1,280	0	1,280	() 80,000 × 2 × 6 = 960,000
								80,000 × 2 × 2 = 320,000
		2.			121,600	81,600	40,000	
		1.			89,078	81,600	7,478	
			1.		4,896	6,000	-1,104	() -1,104,000 × 1 = -1,104,000
			2.		83,982	75,078	8,904	() 1,484,000 × 6 = 8,904,000
			3.		200	522	-322	() -322,000 × 1 = -322,000
		2.			32,362	0	32,362	
			1.		28,924	0	28,924	() 1,011,350 × 4 × 6 = 24,273,000
								() 가 500,000 × 4 × 2 = 4,000,000
								() 150,000 × 4 = 600,000
								() 50,830 × 1 = 51,000
			2.		800	0	800	() 200,000 × 4 = 800,000
			3.		2,638	0	2,638	() ⁴ 109,910 × 4 × 6 = 2,638,000
		3.			160	0	160	
			1.		160	0	160	() 10,000 × 4 × 4 = 160,000
		2.			28,061	26,561	1,500	
		1.			28,061	26,561	1,500	
			1.		11,141	11,141	0	
			1.		11,141	11,141	0	
		2.			2,585	2,585	0	
			1.		605	605	0	
			2.		980	980	0	
			3.		1,000	1,000	0	
		3.			3,140	3,835	-695	
			1.		3,140	3,835	-695	-5,000 × 29 × 3 = -435,000
								-80,000 × 5 = -400,000

: 2 (:)

								()
				가				
								$10,000 \times 14 = 140,000$
			4.		9,695	9,000	695	
				1.	1,600	4,000	-2,400	$(200,000 \times 2 \times 4) - 4,000,000 = -2,400,000$
				2.	8,095	5,000	3,095	$11,000 \times 180 = 1,980,000$
								$(235,000 \times 1) - 320,000 = -85,000$
								$12,000 \times 10 \times 10 = 1,200,000$
			5.		1,500	0	1,500	
				1.	1,500	0	1,500	$() 10,000 \times 2 \times 75 = 1,500,000$
		3.			4,100	0	4,100	
			1.		200	0	200	
				1.	200	0	200	
				1.	40	0	40	$() 20,000 \times 2 = 40,000$
				2.	160	0	160	$() 40,000 \times 4 = 160,000$
			2.		3,900	0	3,900	
				1.	3,900	0	3,900	
				1.	2,410	0	2,410	$() 20,000 \times 1 \times 25 = 500,000$
								$() 30,000 \times 1 \times 42 = 1,260,000$
								$() 50,000 \times 1 \times 13 = 650,000$
				2.	1,490	0	1,490	$() 50,000 \times 2 \times 4 = 400,000$
								$() 10,000 \times 2 \times 12 = 240,000$
								$() 10,000 \times 1 \times 5 = 50,000$
								$() 10,000 \times 2 \times 10 = 200,000$
								$() 300,000 \times 2 \times 1 = 600,000$
		5.			130,349	110,471	19,878	
			1.		20,764	25,180	-4,416	
				1.	20,764	25,180	-4,416	
				1.	1,678	3,340	-1,662	
				1.	1,678	3,340	-1,662	$(660 \times 800) - 800,000 = -272,000$

: 2 (:)

								()
				가				()
								-1,000 × 570 × 2 = -1,140,000
								-5,000 × 30 = -150,000
								(11,000 × 50) - 650,000= -100,000
			2.		10,090	11,820	-1,730	
				1.	10,090	11,820	-1,730	(32,500 × 148) - 4,960,000= -150,000
								(17,500 × 100) - 2,090,000= -340,000
								(400 × 100) - 230,000= -190,000
								(6,000 × 100) - 1,150,000= -550,000
								(18,000 × 100) - 2,300,000= -500,000
			3.		4,260	4,260	0	
				1.	4,260	4,260	0	
			4.		3,480	3,480	0	
				1.	3,480	3,480	0	
			5.가		1,256	2,280	-1,024	
				1.	1,256	2,280	-1,024	(2,000 × 628) - 2,280,000= -1,024,000
		2.			20,452	22,551	-2,099	
			1.		4,576	4,576	0	
				1. , ,	2,200	2,200	0	
				1.	2,200	2,200	0	
			2.		2,376	2,376	0	
				1.	2,376	2,376	0	
			2.		13,135	13,475	-340	
				1.	6,010	6,350	-340	
				1.	200	4,750	-4,550	() -150,000 × 29 = -4,350,000
								() (200,000 × 1) - 400,000= -200,000
				2.	500	500	0	
				3.	5,310	1,100	4,210	(8,400 × 5 × 5) - 500,000= -290,000
								() 11,250 × 400 × 1 = 4,500,000

: 2 (:)

								()
				가				()
		2.			7,125	7,125	0	
			1.		7,125	7,125	0	
	3.				2,741	4,500	-1,759	
		1.			2,741	4,500	-1,759	
			1.		2,741	4,500	-1,759	(249,000 × 9) - 4,000,000= -1,759,000
3.					25,003	34,240	-9,237	
	1.				2,200	9,200	-7,000	
		1.			2,200	2,200	0	
			1.		2,200	2,200	0	
	2.				0	7,000	-7,000	
		1.			0	7,000	-7,000	-3,500,000 × 2 = -7,000,000
	2.				22,803	25,040	-2,237	
		1.			22,623	25,040	-2,417	
			1.		1,560	2,400	-840	(130,000 × 12) - 2,400,000= -840,000
			2.		14,140	14,140	0	
			3.		6,923	7,700	-777	() (844,600 × 5) - 5,000,000= -777,000
			4.		0	800	-800	S/W -400,000 × 2 = -800,000
	2.				180	0	180	
		1.			70	0	70	() 35,000 × 2 = 70,000
		2.			110	0	110	() 55,000 × 2 = 110,000
4.					64,130	28,500	35,630	
	1.				64,130	28,500	35,630	
		1.			54,130	28,500	25,630	
			1.		21,300	0	21,300	3,650,000 × 2 = 7,300,000
								500,000 × 28 = 14,000,000
			2.		32,830	28,500	4,330	() (875,700 × 7) - 7,000,000= -870,000
								260,000 × 20 = 5,200,000
	2.				10,000	0	10,000	

: 2 (:)

								()
				가				()
				1.	500	0	500	() 가 250,000 × 2 = 500,000
				2.	9,500	0	9,500	() A.P. 1,440,000 × 2 = 2,880,000
								() PCE 900,000 × 1 = 900,000
								() 2,860,000 × 2 = 5,720,000
6.					175,194	173,194	2,000	
	1.				34,887	34,887	0	
		1.			34,887	34,887	0	
			1.		7,626	7,626	0	
				1.	4,050	4,050	0	
				2.	3,576	3,576	0	
			2.		16,161	16,161	0	
				1.	12,831	12,781	50	50,000 × 1 × 1 = 50,000
				2.	2,750	2,800	-50	(87,500 × 4) - 400,000= -50,000
				3.	580	580	0	
			3.		11,100	11,100	0	
				1.	3,100	3,100	0	
				2.	8,000	8,000	0	
	2.				134,247	134,247	0	
		1.			134,247	134,247	0	
			1.		98,402	98,402	0	
				1.	1,150	650	500	500,000 × 1 = 500,000
				2.	66,000	66,000	0	
				3.	22,000	22,000	0	
				4.	9,252	9,752	-500	-200,000 × 2 = -400,000
								(48,200 × 10) - 582,000= -100,000
			2.		34,789	34,789	0	
				1.	2,800	2,800	0	
				2.	31,989	31,989	0	

: 2 (:)

								()	
				가				()	
			3.		1,056	1,056	0		
			1.		1,056	1,056	0		
	3.				6,060	4,060	2,000		
	1.				1,300	1,300	0		
		1.			1,300	1,300	0		
			1.		300	300	0		
			2.		1,000	1,000	0		
	2.				4,660	2,660	2,000		
	1.				2,660	2,660	0		
		1.			1,680	1,680	0		
			2.		400	400	0		
			3.		580	580	0		
	2.				2,000	0	2,000		
	1.				1,160	0	1,160	()	550,000 × 2 = 1,100,000
								()	60,000 × 1 = 60,000
	2.				840	0	840	()	30,000 × 28 = 840,000
	3.				100	100	0		
	1.				100	100	0		
		1.			100	100	0		
7.					0	0	0		
	1.				0	0	0		
		1.			0	0	0		
			1.		0	0	0		
			1.		0	0	0		
					2,082,040	1,787,236	294,804		