

2018

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2	573,166	471,016			102,150		21.7	
		2,000	2,000	0.3		3,616	16,434	2.8
		83,630	438,909	76.5	/	33,344	167,956	29.3
		16,520	106,288	18.5		3,250	96,316	16.8
		0	700	0.1		20,270	66,901	11.6
		0	25,269	4.4		37,787	79,575	13.8
						3,883	144,884	25.2
						0	1,100	0.1

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									()	
				가						
1.					440,909	355,279	85,630			
1.					2,000	0	2,000			
	1.				2,000	0	2,000			
		1.			2,000	0	2,000			
			1.		2,000	0	2,000	()	() : 1,400,000	
				1.	2,000	0	2,000	1,400,000		
								() : 600,000	600,000	
2.					438,909	355,279	83,630			
1.					438,909	355,279	83,630			
	1.				438,909	355,279	83,630			
		1.			230,135	230,135	0			
			2.		208,774	125,144	83,630	()	: (9,960,000	3,000,000
								$\times 1$) - 6,960,000 =		
								: (23,900,000 $\times 1$) -	7,100,000	
								16,800,000 =		
								: (17,700,000 $\times 1$) -	7,080,000	
								10,620,000 =		
								: (38,048,000 $\times 1$	13,088,000	
) - 24,960,000 =		
								: (2,726,000 $\times 1$	936,000	
) - 1,790,000 =		
								()	: (4,700,000 \times	700,000
								1) - 4,000,000 =		
								()	: 2,000,000	2,000,000
								$\times 1$ =		
								: 2,200,000 $\times 1$	2,200,000	
								=		
								()	: 900,000 \times	900,000
								1 =		
								()	: 600,000	600,000
								$\times 1$ =		
								()	:	400,000
								(1,000,000 $\times 1$) - 600,000 =		
								()	:	480,000
								480,000 $\times 1$ =		
								: (960,000	480,000	
								$\times 1$) - 480,000 =		
								: 110,000 $\times 1$ =	110,000	
								()ict SW	: 160,000 \times	160,000
								1 =		
								ict SW	: (2,160,000 $\times 1$)	2,000,000
								- 160,000 =		
								()	: 2,304,000	2,304,000
								$\times 1$ =		
								()	:	1,152,000
								1,152,000 $\times 1$ =		

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								()	
				가					
								() 30,000,000 × 1 = : 30,000,000	
								() × 1 = : 5,280,000 5,280,000	
								() (5,940,000 × 1) - 5,280,000 = 660,000	
								() 3,000,000 × 1 = () : 3,000,000	
2.					106,988	90,468	16,520		
1.					106,288	89,768	16,520		
1.					106,288	89,768	16,520		
1.					56,768	56,768	0		
1.					56,768	56,768	0		
2.					40,280	23,760	16,520		
1.					40,280	23,760	16,520	: 7,100,000 × 1 = 7,100,000	
								() : 3,000,000 × 1 = 3,000,000	
								() : 5,280,000 × 1 = 5,280,000	
								: 660,000 × 1 = 660,000	
								: 80,000 × 6 = 480,000	
3.					9,240	9,240	0		
1.					9,240	9,240	0		
2.					700	700	0		
1.					100	100	0		
1.					100	100	0		
1.					100	100	0		
2.					600	600	0		
1.					500	500	0		
1.					500	500	0		
2.					100	100	0		
1.					100	100	0		
3.					25,269	25,269	0		
1.					25,269	25,269	0		

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								()	
				가					
		1.			25,269	25,269	0		
			1.		25,269	25,269	0		
				1.	25,269	25,269	0		
					573,166	471,016	102,150		

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								()		
				가				()		
1.					16,434	12,818	3,616			
	1.				13,974	10,518	3,456			
		1.			13,974	10,518	3,456			
			1.		11,670	10,518	1,152			
				1.	10,547	9,395	1,152	()	1,151,530 × 1 =	1,152,000
				2.	1,123	1,123	0			
		2.			2,304	0	2,304			
			1.		2,304	0	2,304	()	2,303,060 × 1 =	2,304,000
	2.				2,460	2,300	160			
		1.			2,460	2,300	160			
			1.	()	1,000	1,000	0			
				1.	1,000	1,000	0			
		2.			1,100	1,100	0			
			1.		1,100	1,100	0			
		3.			200	200	0			
			1.		200	200	0			
		4.			160	0	160			
			1.		160	0	160	()	110,000 × 1 =	110,000
								()	(PPT) 10,000 × 5 =	50,000
2.	/				167,956	134,612	33,344			
	1.				73,572	69,936	3,636			
		1.[]			73,572	69,936	3,636			
			1.		7,872	7,872	0			
				1.	3,352	3,352	0			
				2.	3,600	3,600	0			
				3.	20	20	0			
				4.	900	900	0			
		2.			58,790	57,854	936			

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								()
				가				()
				1.	51,514	50,578	936	18,720 × 50 = 936,000
				2.	7,276	7,276	0	
				3.	50	50	0	
				1.	50	50	0	
				4.	160	160	0	
				1.	160	160	0	
				5. ()	4,700	4,000	700	
				1.	4,700	4,000	700	() 700,000 × 1 = 700,000
				6. []	2,000	0	2,000	
				1.	1,600	0	1,600	() 110,000 × 10 = 1,100,000
								100,000 × 5 = 500,000
				2.	400	0	400	() 75,000 × 2 = 150,000
								50,000 × 1 = 50,000
								50,000 × 1 = 50,000
								() 50,000 × 3 = 150,000
				2.	6,816	6,716	100	
				1. []	5,220	5,220	0	
				1.	2,000	2,000	0	
				1.	300	300	0	
				2.	300	300	0	
				3.	300	300	0	
				4.	1,100	1,100	0	
				2.	1,080	1,080	0	
				1.	1,080	1,080	0	
				3.	340	340	0	
				1.	340	340	0	
				4.	300	300	0	
				1.	300	300	0	

: 2 (:)

								()
				가				()
			5. []		1,500	1,500	0	
			1.		1,500	1,500	0	
		2.			1,596	1,496	100	
			1.		700	600	100	
				1.	700	600	100	100,000 × 1 = 100,000
			2.		896	896	0	
				1.	896	896	0	
	3.				87,568	57,960	29,608	
		1.			38,048	24,960	13,088	
			1.		38,048	24,960	13,088	
				1.	38,048	24,960	13,088	() 13,520,000 × 1 = 13,520,000
								() -432,000 × 1 = -432,000
		2.			40,280	23,760	16,520	
			1.		23,900	16,800	7,100	
				1.	23,900	16,800	7,100	7,100,000 × 1 = 7,100,000
			2.		9,960	6,960	3,000	
				1.	9,960	6,960	3,000	() 3,000,000 × 1 = 3,000,000
			3.		5,940	0	5,940	
				1.	5,940	0	5,940	() 5,280,000 × 1 = 5,280,000
								() 660,000 × 1 = 660,000
			4.		480	0	480	
				1.	480	0	480	80,000 × 6 = 480,000
		3.			9,240	9,240	0	
			1.		9,240	9,240	0	
				1.	9,240	9,240	0	
3.					96,316	93,066	3,250	
	1.				45,243	38,973	6,270	
		1.			16,723	16,613	110	

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								()
				가				()
			1.		2,520	2,520	0	
			1.		2,520	2,520	0	
			2.		7,788	7,788	0	
			1.		4,804	4,804	0	
			2.		2,984	2,984	0	
			3.		200	200	0	
			1.		200	200	0	
			4.		1,000	1,000	0	
			1.		1,000	1,000	0	
			5.	()	5,105	5,105	0	
			1.		5,105	5,105	0	
			6.		110	0	110	
			1.		110	0	110	55,000 × 2 = 110,000
			2.		3,800	1,800	2,000	
			1.		800	800	0	
			1.		800	800	0	
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.	()	2,000	0	2,000	
			1.		2,000	0	2,000	20,000 × 100 = 2,000,000
			3.		690	690	0	
			1.		690	690	0	
			1.		690	690	0	
			4.		840	840	0	
			1.		840	840	0	
			1.		840	840	0	
			5.		200	200	0	
			1.		200	200	0	

: 2 (:)

								()
				가				()
				1.	200	200	0	
		6.			5,460	3,500	1,960	
			1.		3,300	3,300	0	
				1.	2,450	2,800	-350	-150,000 = -150,000
								-200,000 = -200,000
				2.	850	500	350	350,000 × 1 = 350,000
			2.		200	200	0	
				1.	200	200	0	
			3.		1,960	0	1,960	
				1.	1,960	0	1,960	() 100,000 600,000 × 6 =
								() 100,000 400,000 × 4 =
								() 480,000 80,000 × 6 =
								80,000 × 6 = 480,000
								=
			7.		17,530	15,330	2,200	
				1.	3,490	3,490	0	
				1.	100	100	0	
				2.	3,390	3,390	0	
			2.		2,600	2,600	0	
				1.	2,600	2,600	0	
			3.		9,240	9,240	0	
				1.	9,240	9,240	0	
			4.	()	2,200	0	2,200	
				1.	660	0	660	132,000 × 5 = 660,000
				2.	1,540	0	1,540	20,000 × 66 = 1,320,000
								11,000 × 20 = 220,000
								=
			2.		51,073	54,093	-3,020	
				1.	26,344	26,344	0	
				1.	2,748	2,748	0	

: 2 (:)

								()
				가				()
				1.	2,748	2,748	0	
				2.	2,896	2,896	0	
				1.	2,896	2,896	0	
				3.	240	240	0	
				1.	240	240	0	
				4.	900	900	0	
				1.	900	900	0	
				5.	2,350	2,350	0	
				1.	2,350	2,350	0	
				6.가	110	110	0	
				1.	110	110	0	
				7.	2,100	2,100	0	
				1.	2,100	2,100	0	
				8.	15,000	15,000	0	
				1.	150	150	0	
				2.	1,980	1,980	0	
				3.	12,870	12,870	0	
			2.		16,564	20,454	-3,890	
			1.	()	7,020	7,020	0	
				1.	600	600	0	
				2.	6,420	6,420	0	
			2.119		171	171	0	
				1.	20	20	0	
				2.	151	151	0	
			3.		0	3,890	-3,890	
				1.	0	150	-150	-150,000 = -150,000
				2.	0	3,740	-3,740	-595,000 = -595,000
								-2,380,000 = -2,380,000

$$\begin{array}{c} \vdots \\ \vdots \end{array} \quad 2$$

									()			
				가								
									-255,000 =	-255,000		
										-510,000 =	-510,000	
			4.			255	255	0				
				1.		255	255	0				
			5.			9,118	9,118	0				
				1.		9,118	9,118	0				
			3.			6,350	5,450	900				
				1.		450	450	0				
					1.	450	450	0				
				2.		1,500	600	900				
					1.	1,500	600	900	()	() 130,000 × 3		390,000
									=			
									()	() 2,000 × 85		510,000
									× 3 =			
				3.		4,400	4,400	0				
					1.	2,160	2,160	0				
					2.	2,240	2,240	0				
			4.			500	500	0				
				1.		500	500	0				
					1.	500	500	0				
			5.			1,315	1,345	-30				
				1.		171	945	-774				
					1.	171	945	-774		-774,000 =		-774,000
				2.		1,144	400	744				
					1.	1,144	400	744		400,000 × 1 =		400,000
							8,000 × 43 =		344,000			
4.			66,901	46,631	20,270							
	1.		62,150	41,880	20,270							
		1.	34,290	21,120	13,170							
		1.	28,350	21,120	7,230							

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								()				
				가								
			1.	1.	23,760	16,560	7,200	() 30,000 × 100 = 3,000,000				
				30,000 × 140 = 4,200,000								
				2.	4,190	4,160	30	30,000 × 1 = 30,000				
				3.	400	400	0					
				2.	5,940	0	5,940					
				1.	5,640	0	5,640	() 30,000 × 166 = 4,980,000				
					30,000 × 22 = 660,000							
					2.	300	0	300	() 20,000 × 15 = 300,000			
				2.	23,900	16,800	7,100					
			1.	1.	1.	8,445	5,163	3,282	860,540 × 3 = 2,582,000			
						가 500,000 × 1 = 500,000						
						200,000 × 1 = 200,000						
				2.	10,980	7,560	3,420	30,000 × 2 × 22 = 1,320,000				
								10,000 × 1 × 210 = 2,100,000				
				3.	3,520	3,520	0					
				4.	955	557	398	4	99,500 × 4 = 398,000			
				3.	3,960	3,960	0					
			1.	3,960	3,960	0						
							1.	3,960	3,960	0		
			2.	4,751	4,751	0						
			1.	1.	1.	1.	3,341	3,341	0			
							1.	3,341	3,341	0		
								2.	1,410	1,410	0	
				1.	1,050	1,050	0					
					2.	360	360	0				
				5.					79,575	41,788	37,787	

: 2 (:)

								()
				가				
	1.				9,870	10,210	-340	
	1.				9,870	10,210	-340	
	1.				1,410	1,410	0	
	1.	1.			1,410	1,410	0	
	2.				1,060	1,060	0	
	1.				1,060	1,060	0	
	3.				1,500	1,500	0	
	1.				1,500	1,500	0	
	4.				1,000	1,340	-340	
	1.				1,000	1,340	-340	-52,000 =

: 2 (:)

								()
				가				()
				2.	12,740	10,620	2,120	-960,000 = -960,000
								-1,700,000 = -1,700,000
								-1,792,000 = -1,792,000
								-522,000 = -522,000
								18,250 × 24 = 438,000
								24,186 × 43 = 1,040,000
								100,000 × 35 = 3,500,000
								1,000,000 × 2 = 2,000,000
								58,000 × 2 = 116,000
				3.	1,000	0	1,000	500,000 × 2 = 1,000,000
			2.		5,000	5,000	0	
			1.		1,500	1,500	0	
			2.		3,500	3,500	0	-112,000 = -112,000
								-450,000 = -450,000
								18,730 × 30 = 562,000
		4.			6,548	6,548	0	
		1.			6,548	6,548	0	
		1.			6,548	6,548	0	
			1.		3,000	3,000	0	
			2.		3,150	3,150	0	
			3.		398	398	0	
		5.			37,747	6,700	31,047	
		1.			37,747	6,700	31,047	
			1.		2,267	6,700	-4,433	
			1.		1,055	5,500	-4,445	-4,445,000 × 1 = -4,445,000
			2.		1,212	1,200	12	12,000 = 12,000
			2.		30,980	0	30,980	
			1.		29,350	0	29,350	() 14 1,890,000 28,350,000 × 15 =

: 2 (:)

								()
				가				()
								14 500,000 × 2 = 1,000,000
			2.		1,630	0	1,630	() s/w 165,000 1,650,000 × 10 =
								s/w -20,000 = -20,000
			3.		4,500	0	4,500	
			1.		4,500	0	4,500	() 600,000 × 5 = 3,000,000
								1,500,000 × 1 = 1,500,000
6.					144,884	141,001	3,883	
	1.				48,005	47,048	957	
		1.			23,135	22,178	957	
			1.		6,120	6,120	0	
				1.	3,120	3,120	0	
				2.	3,000	3,000	0	
			2.		17,015	16,058	957	
				1.	5,217	6,080	-863	-18,150 × 20 = -363,000
								-250,000 × 2 -500,000
				2.	378	378	0	
				3.	9,600	9,600	0	
				4.	1,820	0	1,820	910,000 × 2 = 1,820,000
		2.			180	180	0	
			1.		180	180	0	
				1.	180	180	0	
		3.			24,690	24,690	0	
			1.		8,648	8,648	0	
				1.	1,920	1,920	0	
				2.	600	600	0	
				3.	688	688	0	
				4.	4,140	4,140	0	
				5.	100	100	0	

: 2 (:)

								()
				가				()
				6.	1,200	1,200	0	
			2.		300	300	0	
				1.	300	300	0	
			3.	3	4,800	4,800	0	
				1.	4,800	4,800	0	
			4.		1,200	1,200	0	
				1.	1,200	1,200	0	
			5.		4,120	4,120	0	
				1.	4,000	4,000	0	
				2.	120	120	0	
			6.		4,122	4,122	0	
				1.	4,122	4,122	0	
			7.		1,200	1,200	0	
				1.	1,200	1,200	0	
			8.		200	200	0	
				1.	200	200	0	
			9.		100	100	0	
				1.	100	100	0	
		2.			93,479	92,553	926	
		1.			93,479	92,553	926	
			1.		4,500	4,500	0	
				1.	4,500	4,500	0	
			2.		28,987	28,987	0	
				1.	20,000	20,000	0	
				2.	1,440	1,440	0	
				3.	7,547	7,547	0	
			3.		3,960	4,356	-396	
				1.	3,960	4,356	-396	-396,000 = -396,000

: 2 (:)

								()
				가				()
			4.		25,473	45,615	-20,142	
			1.		25,473	45,615	-20,142	-8,898,000 = -8,898,000
								-11,244,000 = -11,244,000
			5.		30,559	9,095	21,464	
			1.		18,587	0	18,587	1,338,970 × 6 = 8,034,000
								가 500,000 × 2 = 1,000,000
								200,000 × 1 = 200,000
								=
								820,000 × 1 = 820,000
								1,029,256 × 6 = 6,176,000
								가 500,000 × 2 = 1,000,000
								200,000 × 1 = 200,000
								660,000 × 1 = 660,000
								271,000 × 1 = 271,000
								226,000 × 1 = 226,000
			2.		11,095	9,095	2,000	500,000 × 4 = 2,000,000
			3.		877	0	877	4 82,570 496,000
								× 6 =
								4 63,460 × 6 381,000
								=
			3.		3,400	1,400	2,000	
			1.		900	900	0	
			1.		900	900	0	
			1.		100	100	0	
			2.		800	800	0	
			2.		2,300	300	2,000	
			1.		300	300	0	
			1.		300	300	0	
			2.		2,000	0	2,000	
			1.		250	0	250	() 25,000 × 10 250,000
			2.		1,500	0	1,500	() 30,000 × 2 1,200,000
								× 20 =

: 2 (:)

								()
				가				()
								() 150,000 × 2 300,000 =
				3.	250	0	250	() 50,000 × 5 = 250,000
		3.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
7.					1,100	1,100	0	
	1.				1,100	1,100	0	
		1.			1,100	1,100	0	
			1.		600	600	0	
				1.	600	600	0	
			2.		500	500	0	
				1.	500	500	0	
					573,166	471,016	102,150	