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(2016.10.31)

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2	553,053	487,393	65,660	13.5				
	54,013	420,264	75.9		15,746	22,521	4.0	
	0	15,200	2.7	/	14,710	221,409	40.0	
	11,647	107,605	19.4		9,826	81,863	14.8	
	0	150	0.0		13,952	42,677	7.7	
	0	9,834	1.7		11,464	67,635	12.2	
						-38	111,685	20.1
						0	4,763	0.8
						0	500	0.0

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							()		
가									
							()	:	2,142,000
							(9,282,000 × 1) - 7,140,000 =		
							() : 1,320,000 × 1		1,320,000
							=		
							: (3,065,800 × 1) -		1,746,000
							1,320,000 =		
							() : 1,650,000 × 1		1,650,000
							=		
							: (3,054,830 × 1) -		1,405,000
							1,650,000 =		
							() : 270,000 ×		270,000
							1 =		
							: 1,415,000		1,415,000
							× 1 =		
2.				15,200	15,200	0			
	1.			15,200	15,200	0			
		1.		15,200	15,200	0			
			1.	15,200	15,200	0			
2.				107,755	96,108	11,647			
	1.			107,605	95,958	11,647			
		1.		107,605	95,958	11,647			
			1.	63,457	68,213	-4,756			
				63,457	68,213	-4,756	() : (3,200 × 16 × 190)		-3,040,000
							- 12,768,000 =		
							: 30,180,000 - 30,096,000		84,000
							=		
							: (2,000 × 17 × 180) -		-1,800,000
							7,920,000 =		
			2.	34,407	24,125	10,282			
				34,407	24,125	10,282	() : 17,125,000 -		1,000,000
							16,125,000 =		
							() : 70,000 × 17		7,140,000
							× 6 =		
							: 9,282,000 -		2,142,000
							7,140,000 =		
			3.	9,741	3,620	6,121			
				9,741	3,620	6,121	() : 2,970,000× 1 =		2,970,000
							() : 9,741,000 -		3,151,000
							6,590,000 =		
2.				150	150	0			
	1.			150	150	0			
		1.		100	100	0			

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								()	
가									
			1.		100	100	0		
			2.		50	50	0		
			1.		50	50	0		
3.					9,834	9,834	0		
	1.				9,834	9,834	0		
		1.			9,834	9,834	0		
			1.		9,834	9,834	0		
				1.	9,834	9,834	0		
					553,053	487,393	65,660		

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								()		
가										
1.					22,521	6,775	15,746			
	1.				21,121	5,375	15,746			
		1.			21,121	5,375	15,746			
			1.		21,121	5,375	15,746			
				1.	19,684	4,995	14,689	()	6,900,000-3,435,000 =	3,465,000
								()	16,149,000 -	9,249,000
								6,900,000 =		
								()	2,120,000-1,560,000 =	560,000
								1,415,000 × 1 =		1,415,000
				2.	1,437	380	1,057	() ⁴	748,000-374,000	374,000
								() ⁴	1,437,000	683,000
								-754,000 =		
	2.				1,400	1,400	0			
		1.			1,400	1,400	0			
			1.		1,400	1,400	0			
				1.	1,400	1,400	0			
2.	/				221,409	206,699	14,710			
	1.				92,561	94,802	-2,241			
		1.			92,561	94,802	-2,241			
			1.		3,103	3,103	0			
				1.	3,103	3,103	0			
			2.		68,882	70,456	-1,574			
				1.	68,882	70,456	-1,574	()	1,238,000 =	1,238,000
								60,875,000 -64,964,000 =		-4,089,000
								()	1,277,000 =	1,277,000
			3.		9,813	10,480	-667			
				1.	4,393	4,880	-487		97,000 - 300,000 =	-203,000
								69,000 -300,000 =		-231,000
								가	27,000 - 80,000	-53,000
								=		
			2.		400	400	0			

: 2 (:)

				가				()
			3.	4,500	4,500	0		
			4.	47	100	-53	47,000 - 100,000 =	-53,000
			5.	473	600	-127	= 473,000 - 600,000	-127,000
		4.		763	763	0		
			1.	763	763	0		
		5.		10,000	10,000	0		
			1.	10,000	10,000	0		
	2.			6,411	6,581	-170		
		1.		4,738	5,238	-500		
			1.	158	158	0		
			1.	158	158	0		
		2.		570	670	-100		
			1.	410	410	0		
			2.	160	160	0		
			3.	0	100	-100	100,000 = 0 -	-100,000
		3.		1,710	2,110	-400		
			1.	60	60	0		
			2.	300	500	-200	- 200,000 = 0	-200,000
			3.	900	1,100	-200	500,000 = 300,000 -	-200,000
			4.	450	450	0		
		4.		2,300	2,300	0		
			1.	400	800	-400	400,000 - 800,000 =	-400,000
			2.	1,850	1,450	400	1,150,000 = 1,550,000 -	400,000
			3.	50	50	0		
		2.		1,673	1,343	330		
			1.	1,173	843	330		
			1.	1,173	843	330	150,000 - 80,000 =	70,000
							1,023,000 - 763,000	260,000
							=	

: 2 (:)

				가				()
		2.		500	500	0		
			1.	500	500	0		
3.				94,774	80,087	14,687		
	1.			50,626	52,342	-1,716		
		1.		50,626	52,342	-1,716		
			1.	50,626	52,342	-1,716	() (44,506,000 × 1) - 44,422,000 =	84,000
							() (6,120,000 × 1) - 7,920,000 =	-1,800,000
	2.			34,407	24,125	10,282		
		1.		8,000	8,000	0		
			1.	8,000	8,000	0		
		2.		17,125	16,125	1,000		
			1.	17,125	16,125	1,000	() 1,000,000 × 1 =	1,000,000
		3.		9,282	0	9,282		
			1.	9,282	0	9,282	() 7,140,000 × 1 =	7,140,000
							(9,282,000 × 1) - 7,140,000 =	2,142,000
	3.			9,741	3,620	6,121		
		1.		9,741	3,620	6,121		
			1.	9,741	3,620	6,121	3,721,000 - 1,975,000 =	1,746,000
							() 3,295,000 - 1,975,000 =	1,320,000
							3,050,000 - 1,645,000 =	1,405,000
							() 3,295,000 - 1,645,000 =	1,650,000
4.				27,663	25,229	2,434		
	1.			2,700	2,700	0		
		1.가		1,139	1,190	-51		
			1.	1,139	1,190	-51	828,000 - 490,000 =	338,000
							193,000 - 490,000 =	-297,000
							118,000 - 210,000 =	-92,000
		2.		1,153	1,055	98		

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								()	
가									
			1.	1,153	1,055	98	998,000	- 900,000 =	98,000
		3.		408	455	-47			
			1.	408	455	-47	408,000	- 455,000 =	-47,000
		2.		24,963	22,529	2,434			
			1.	4,516	4,516	0			
			1.	4,516	4,516	0			
			2.	7,724	7,724	0			
			1.	2,540	2,540	0			
			2.	5,184	5,184	0			
			3.	2,669	1,335	1,334			
			1.	2,069	1,035	1,034	835,000 =	(623,000 × 3) -	1,034,000
			2.	600	300	300		(1,200 × 50 × 10	300,000
)-300,000 =	
			4.	8,954	8,954	0			
			1.	8,186	8,186	0			
			2.	768	768	0			
			5.	1,100	0	1,100			
			1.	1,100	0	1,100	100,000 × 11 =		1,100,000
3.				81,863	72,037	9,826			
		1.		50,908	39,214	11,694			
			1.	6,509	6,734	-225			
			1.	1,534	1,534	0			
			1.	1,534	1,534	0			
			2.	1,475	1,700	-225			
			1.	700	700	0			
			2.	775	1,000	-225	175,000	-400,000 =	-225,000
			3.	1,000	1,000	0			
			1.	1,000	1,000	0			
			4.	2,500	2,500	0			

: 2 (:)

							()	
							()	
가								
			1.	2,500	2,500	0		
		2.		2,700	2,700	0		
			1.	2,700	2,700	0		
			1.	1,200	1,200	0		
			2.	1,500	1,500	0		
		3.		1,368	1,100	268		
			1.	1,000	1,000	0		
			1.	1,000	1,000	0		
			2.	0	100	-100		
			1.	0	100	-100	0 - 100,000 =	-100,000
			3.	368	0	368		
			1.	368	0	368	() 4,000	368,000
							$\times 46 \times 2 =$	
		4.		1,490	0	1,490		
			1.	1,490	0	1,490		
			1.	1,440	0	1,440	() 20,000 × 72 =	1,440,000
			2.	50	0	50	() 50,000 × 1 =	50,000
		5.		6,740	3,500	3,240		
			1.	3,500	3,500	0		
			1.	3,500	3,500	0		
			2.	2,880	0	2,880		
			1.	2,880	0	2,880	() 100,000 × 6	600,000
							=	
							() 100,000 × 6	600,000
							=	
							() 140,000 × 6 =	840,000
							() 140,000 × 6 =	840,000
			3.	360	0	360		
			1.	360	0	360	() 100,000 × 3 =	300,000
							() 10,000 × 6 =	60,000
		6.		32,101	25,180	6,921		

: 2 (:)

							()		
							()		
				가					
1.				6,480	6,780	-300			
	1.			4,400	4,400	0			
	2.			2,080	2,380	-300	2,380,000 =	2,080,000 -	-300,000
2.				1,390	1,390	0			
	1.			1,390	1,390	0			
3.				300	300	0			
	1.			300	300	0			
4.				1,611	1,611	0			
	1.			100	100	0			
	2.			911	911	0			
	3.			600	600	0			
5.				1,000	1,000	0			
	1.			1,000	1,000	0			
6.3				4,836	4,136	700			
	1.			4,836	4,136	700 ³	4,836,000	- 4,136,000 =	700,000
7.				233	233	0			
	1.			233	233	0			
8.				1,840	1,840	0			
	1.			1,840	1,840	0			
9.				0	0	0			
	1.			0	0	0			
10.				850	850	0			
	1.			850	850	0			
11.				300	300	0			
	1.			300	300	0			
12.				1,620	2,320	-700			
	1.			1,620	2,320	-700	2,320,000 =	1,620,000 -	-700,000
13.				800	800	0			

: 2 (:)

				가				()
			1.	800	800	0		
		14.		5,041	1,975	3,066		
			1.	3,400	1,320	2,080	()	1,144,000 - 660,000 = 484,000
							()	1,960,000 - 1,144,000 = 816,000
							()	990,000 - 660,000 = 330,000
							()	1,440,000 - 990,000 = 450,000
			2.	1,641	655	986	()	1,161,000 - 655,000 = 506,000
							()	1,641,000 - 1,161,000 = 480,000
		15.		4,700	1,645	3,055		
			1.	1,290	480	810	()	960,000 - 480,000 = 480,000
							()	1,290,000 - 960,000 = 330,000
			2.	2,484	792	1,692	()	1,584,000 - 792,000 = 792,000
							()	2,484,000 - 1,584,000 = 900,000
			3.	926	373	553	()	751,000 - 373,000 = 378,000
							()	926,000 - 751,000 = 175,000
		16.		1,000	0	1,000		
			1.	600	0	600	()	600,000 × 1 = 600,000
			2.	400	0	400	()	400,000 × 1 = 400,000
		17.		100	0	100		
			1.	100	0	100	()	2,000 × 50 = 100,000
	2.			30,955	32,823	-1,868		
		1.		20,050	21,918	-1,868		
			1.	420	620	-200		
								0 - 200,000 = -200,000
			2.	300	300	0		
			1.	300	300	0		
			3.	2,000	2,000	0		
			1.	2,000	2,000	0		

: 2 (:)

							()	
							()	
				가				
			4.	0	250	-250		
			1.	0	250	-250	0 - 50,000 =	-50,000
							0 - 200,000 =	-200,000
			5.	1,000	1,000	0		
			1.	1,000	1,000	0		
			6.	0	1,680	-1,680		
			1.	0	1,680	-1,680	0 - 600,000 =	-600,000
							가 0 - 1,000,000 =	-1,000,000
							0 - 80,000 =	-80,000
			7.	480	480	0		
			1.	480	480	0		
			8.	0	200	-200		
			1.	0	200	-200	0 - 200,000 =	-200,000
			9.	0	138	-138		
			1.	0	138	-138	0 - 138,000 =	-138,000
			10.	2,350	1,750	600		
			1.	2,350	1,750	600	2,350,000 - 1,750,000 =	600,000
			11.	2,500	2,500	0		
			1.	2,500	2,500	0		
			12.	11,000	11,000	0		
			1.	2,000	2,000	0		
			2.	200	200	0		
			3.	8,600	8,600	0		
			4.	200	200	0		
			2.	8,895	8,895	0		
			1.	0	0	0		
			1.	0	0	0		
			2.	8,895	8,895	0		

: 2 (:)

				가				()
			1.	2,215	2,215	0		
			2.	6,680	6,680	0		
		3.		2,010	2,010	0		
		1.		900	900	0		
			1.	900	900	0		
		2.		1,110	1,110	0		
			1.	1,110	1,110	0		
4.				42,677	28,725	13,952		
	1.			37,807	24,125	13,682		
		1.		17,282	8,000	9,282		
			1.	8,000	8,000	0		
			1.	8,000	8,000	0		
		2.		9,282	0	9,282		
			1.	9,240	0	9,240	() × 17 =	30,000 × 14 = 7,140,000
							() × 22) - 7,140,000 =	(30,000 × 14) = 2,100,000
			2.	42	0	42	()	42,000 × 1 = 42,000
		2.		20,525	16,125	4,400		
		1.		9,253	8,653	600		
			1.	9,253	8,653	600	600,000 =	() = 600,000
		2.		6,000	7,200	-1,200		
			1.	6,000	7,200	-1,200	6,000,000 - 7,200,000 =	-1,200,000
		3.		2,472	272	2,200		
			1.	2,472	272	2,200	872,000 - 272,000 =	600,000
							() =	5,000 × 25 × 8 = 1,000,000
							()	200,000 × 3 = 600,000
		4.		2,800	0	2,800		
			1.	2,300	0	2,300	() 270,000 × 6 =	() = 1,620,000
							() =	() = 680,000

: 2 (:)

				가				()
			2.	500	0	500	()	250,000 × 2 = 500,000
	2.			4,870	4,600	270		
		1.		4,870	4,600	270		
			1.	4,600	4,600	0		
			1.	4,600	4,600	0		
			2.	270	0	270		
			1.	270	0	270	()	270,000 × 1 = 270,000
5.				67,635	56,171	11,464		
	1.			16,530	16,050	480		
		1.		16,530	16,050	480		
			1.	4,500	4,500	0		
			1.	4,500	4,500	0		
			2.	6,730	6,250	480		
			1.	480	0	480		60,000 × 8 = 480,000
			2.	6,250	6,250	0		
			3. 가	600	600	0		
			1.	600	600	0		
			4.	300	300	0		
			1.	300	300	0		
			5.	1,500	1,500	0		
			1.	1,500	1,500	0		
			6.	2,200	2,200	0		
			1.	2,200	2,200	0		
			7.	480	480	0		
			1.	480	480	0		
			8.	220	220	0		
			1.	220	220	0		
	2.			9,671	0	9,671		

: 2 (:)

				가				()
	1.			9,671	0	9,671		
	1.			1,031	0	1,031		
		1.		667	0	667	() 100,000 × 6 =	600,000
							() 6,700 × 10 =	67,000
		2.		364	0	364	() 7,000 × 10 × 2 =	140,000
							() 7,000 × 8 × 4 =	224,000
	2.			5,000	0	5,000		
		1.		2,400	0	2,400	() 400,000 × 1 × 6 =	2,400,000
		2.		2,100	0	2,100	() 350,000 × 6 =	2,100,000
		3.		500	0	500	() 32,000 × 6 =	192,000
							() 7,000 × 22 × 2 =	308,000
	3.			1,700	0	1,700		
		1.		1,700	0	1,700	() 100,000 × 4 =	400,000
							() 200,000 × 2 =	400,000
							() () 3,300 × 16 =	53,000
							() () 3,300 × 11 =	37,000
							() 5,000 × 16 =	80,000
							() (6) 730,000 × 1 =	730,000
	4.			1,940	0	1,940		
		1.		240	0	240	() 30,000 × 2 × 4 =	240,000
		2.		1,700	0	1,700	() 425,000 × 4 =	1,700,000
	3.			15,630	15,750	-120		
	1.			15,630	15,750	-120		
		1.		1,750	1,750	0		
		2.		1,100	1,100	0		
		3.		12,780	12,900	-120	FC 10,220,000 - 10,400,000 =	-180,000
							2,000,000 -	-500,000
							2,500,000 =	

: 2 (:)

								()	
가									
								560,000 × 1 = 560,000	
4.					25,804	24,371	1,433		
	1.				25,804	24,371	1,433		
		1.			3,321	3,321	0		
			1.		3,321	3,321	0		
		2.	OA		0	0	0		
			1.		0	0	0		
		3.			21,050	21,050	0		
			1.		9,740	9,740	0		
			2.		11,310	11,310	0		
		4.	TV		1,433	0	1,433		
			1.		1,433	0	1,433	TV(5) 1,433,000 × 1 =	1,433,000
6.					111,685	111,723	-38		
	1.				40,305	40,452	-147		
		1.			27,483	27,483	0		
			1.		7,980	7,980	0		
				1.	7,800	7,800	0		
				2.	180	180	0		
		2.			5,795	5,795	0		
			1.		1,050	1,050	0		
			2.		1,745	1,745	0		
			3.		3,000	3,000	0		
		3.			13,708	13,708	0		
			1.		8,948	8,948	0		
			2.		150	150	0		
			3.		4,200	4,200	0		
			4.		200	200	0		
			5.		210	210	0		

: 2 (:)

							()	
가								
		2.		12,822	12,969	-147		
		1.		1,085	1,850	-765		
			1.	1,085	1,850	-765	1,085,000 - 1,250,000 =	-165,000
							0 - 200,000 =	-200,000
							0 - 400,000 =	-400,000
		2.		3,352	2,752	600		
			1.	3,352	2,752	600	2,100,000 - 1,500,000 =	600,000
		3.		2,784	2,784	0		
			1.	2,784	2,784	0		
		4.		0	200	-200		
			1.	0	200	-200	0 - 200,000 =	-200,000
		5.		818	600	218		
			1.	818	600	218	818,000 - 600,000 =	218,000
		6.		463	463	0		
			1.	463	463	0		
		7.		4,320	4,320	0		
			1.	3,600	3,600	0		
			2.	480	480	0		
			3.	240	240	0		
		2.		70,397	69,721	676		
		1.		70,397	69,721	676		
			1.	19,311	18,935	376		
							() 11,476,000 -	676,000
			1.	11,476	10,800	676	10,800,000 =	
			2.	2,400	2,400	0		
			3.	5,435	5,735	-300	0 - 300,000 =	-300,000
		2.		3,300	3,000	300		
			1.	3,300	3,000	300	25,000 × 12 =	300,000
		3.		1,829	1,829	0		

: 2 (:)

								()	
								()	
가									
				1.	1,829	1,829	0		
			4.		38,640	38,640	0		
				1.	38,640	38,640	0		
			5.		5,225	5,225	0		
				1.	5,225	5,225	0		
			6.		1,092	1,092	0		
				1.	1,092	1,092	0		
			7.		1,000	1,000	0		
				1.	1,000	1,000	0		
		3.			983	1,550	-567		
			1.		500	500	0		
				1.	500	500	0		
				1.	500	500	0		
			2.		483	1,050	-567		
				1.	483	1,050	-567		
				1.	483	800	-317	483,000 - 600,000 =	-117,000
								=	0 - 200,000
								=	-200,000
				2.	0	250	-250	0 - 250,000 =	-250,000
		7.			4,763	4,763	0		
			1.		4,763	4,763	0		
				1.	4,763	4,763	0		
				1.	4,763	4,763	0		
				1.	4,763	4,763	0		
		8.			500	500	0		
			1.		500	500	0		
				1.	500	500	0		
				1.	500	500	0		
				1.	500	500	0		

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	553,053	487,393	65,660	
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