

2017

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(2017.09.27)

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2017	.
1	" . 387,825,000 " " . 444,592,000 " .

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2	444,592	387,825			56,767		14.6		
		611	611	0.1		1,770	4,470	1.0	
		52,226	371,331	83.5	/	20,657	107,030	24.0	
		3,930	58,959	13.2		18,336	111,016	24.9	
		0	500	0.1		0	47,110	10.5	
		0	13,191	2.9		18,006	46,183	10.3	
						1,304	128,783	28.9	
						-3,306	0	0.0	

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								()	
				가					
1.					371,942	319,105	52,837		
1.					611	0	611		
	1.				611	0	611		
		1.			611	0	611		
			1.		611	0	611	() : 611,000 × 1 =	611,000
2.					371,331	319,105	52,226		
1.					371,331	319,105	52,226		
	1.				371,331	319,105	52,226		
		1.			217,618	217,946	-328	() : (183,281,000 × 1 - 183,904,000 =	-623,000
			1.					() : (34,337,000 × 1 - 34,042,000 =	295,000
				2.	153,713	101,159	52,554	() : (1,920,000 × 1) - 960,000 =	960,000
								() : (18,454,000 × 1) - 8,129,000 =	10,325,000
								() : (25,669,000 × 1) - 12,835,000 =	12,834,000
								() : (3,221,000 × 1) - 1,601,000 =	1,620,000
								() : (2,684,000 × 1) - 1,334,000 =	1,350,000
								() : 223,000 × 1 =	223,000
								() : (421,000 × 1) - 223,000 =	198,000
								() : 1,200,000 × 1 =	1,200,000
								() : (2,400,000 × 1) - 1,200,000 =	1,200,000
								() : 960,000 × 1 =	960,000
								() : (1,920,000 × 1) - 960,000 =	960,000
								() : 400,000 × 1 =	400,000
								() : 700,000 × 1 =	700,000
								() : 2,120,000 × 1 =	2,120,000
								() : 3,840,000 × 1 =	3,840,000
								() : 13,500,000 × 1 =	13,500,000
								() : 164,000 × 1 =	164,000
2.					59,459	55,529	3,930		

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								()				
				가								
	1.	1.			58,959	55,029	3,930					
		1.	1.			58,959	55,029	3,930				
			1.	1.			15,865	15,865	0			
				1.	1.			15,865	15,865	0		
			2.	2.			37,189	36,229	960			
				1.	1.			37,189	36,229	960 () : 960,000 80,000 × 2 × 6 =		
		3.	3.			5,905	2,935	2,970				
			1.	1.			5,905	2,935	2,970 () : 2,970,000 × 1 = 2,970,000			
		2.	2.			500	500	0				
	1.		1.			500	500	0				
			1.	1.			500	500	0			
				1.	1.			500	500	0		
	3.	3.			13,191	13,191	0					
		1.	1.			13,191	13,191	0				
			1.	1.			13,191	13,191	0			
1.				1.			13,191	13,191	0			
				1.	1.			13,191	13,191	0		
					1.	1.			13,191	13,191	0	
					444,592	387,825	56,767					

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								()
				가				()
1.					4,470	2,700	1,770	
	1.				2,120	0	2,120	
		1.			2,120	0	2,120	
			1.		2,120	0	2,120	
				1.	2,120	0	2,120	() 2,119,780 × 1 = 2,120,000
	2.				2,350	2,700	-350	
		1.			750	1,100	-350	
			1.		750	1,100	-350	
				1.	750	1,100	-350	750,000 - 1,100,000 = -350,000
		2.			1,600	1,600	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		400	400	0	
				1.	400	400	0	
2.	/				107,030	86,373	20,657	
	1.				16,505	16,505	0	
		1.			16,505	16,505	0	
			1.		640	640	0	
				1.	200	200	0	
				2.	440	440	0	
		2.			4,085	4,085	0	
			1.		4,085	4,085	0	
		3.			11,780	11,780	0	
			1.		11,780	11,780	0	
	2.				4,797	4,881	-84	
		1. []			3,486	3,570	-84	
			1.		386	470	-84	
				1.	386	470	-84	21,780 - 30,000 = -8,000

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								()
				가				()
							1,4 =	223,070 - 300,000 -76,000
			2.		1,500	1,500	0	
				1.	1,500	1,500	0	
			3.		100	100	0	
				1.	100	100	0	
			4.		1,500	1,500	0	
				1.	1,500	1,500	0	
		2.			1,311	1,311	0	
			1.		811	811	0	
				1.	811	811	0	
			2.		500	500	0	
				1.	500	500	0	
		3.			43,094	21,530	21,564	
			1.		37,189	18,595	18,594	
				1.	25,669	12,835	12,834	
				1.	25,669	12,835	12,834	() 12,834,000 × 1 = 12,834,000
			2.		9,600	5,760	3,840	
				1.	9,600	5,760	3,840	() 3,840,000 × 1 = 3,840,000
			3.		1,920	0	1,920	
				1.	1,920	0	1,920	() 80,000 × 2 × 6 = 960,000 () 80,000 × 2 × 6 = 960,000
			2.		5,905	2,935	2,970	
				1.	5,905	2,935	2,970	
				1.	5,905	2,935	2,970	() 1,620,000 × 1 = 1,620,000 () 1,350,000 × 1 = 1,350,000
		4.			42,634	43,457	-823	
			1.		2,500	2,500	0	
				1.	2,000	2,200	-200	

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								()
				가				()
			1.		2,000	2,200	-200	319,520 - 520,000 = -200,000
			2.		500	300	200	
			1.		500	300	200	50,000 × 4 = 200,000
		2.			40,134	40,957	-823	
			1.		2,249	3,072	-823	
			1.		2,249	3,072	-823	2,232,200 - 3,056,000 = -823,000
			2.		125	125	0	
			1.		125	125	0	
			3.		16,764	16,764	0	
			1.		8,764	8,764	0	
			2.		8,000	8,000	0	
			4.		20,996	20,996	0	
			1.		18,625	18,625	0	
			2.		2,371	2,371	0	
3.					111,016	92,680	18,336	
	1.				76,625	57,791	18,834	
		1.			17,640	17,230	410	
			1.		400	400	0	
			1.		400	400	0	
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
			3.		1,410	1,410	0	
			1.		1,410	1,410	0	
			4.	()	850	840	10	
			1.		850	840	10	() 849,670 - 840,000 = 10,000
			5.		2,800	2,800	0	
			1.		1,200	1,200	0	
			2.		1,600	1,600	0	

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								()		
				가				()		
			6.		9,780	9,780	0			
			1.		9,780	9,780	0			
			7.		400	0	400			
			1.		100	0	100	()	20,000 × 5 =	100,000
			2.		300	0	300	()	50,000 × 6 =	300,000
		2.			1,970	1,970	0			
			1.		800	800	0			
				1.	200	200	0			
				2.	600	600	0			
			2.		720	720	0			
				1.	720	720	0			
			3.		450	450	0			
				1.	450	450	0			
		3.			3,420	2,460	960			
			1.		1,500	1,500	0			
				1.	1,500	1,500	0			
			2.		1,920	960	960			
				1.	1,920	960	960	() × 2 × 16 =	30,000	960,000
		4.			0	250	-250			
			1.		0	250	-250			
				1.	0	250	-250	0 - 200,000 =		-200,000
								0 - 50,000 =		-50,000
		5.			350	350	0			
			1.		350	350	0			
				1.	350	350	0			
		6.			912	1,049	-137			
			1.		912	1,049	-137			
				1.	150	150	0			

: 2 (:)

								()
				가				()
				2.	762	899	-137	() 62,400 - 200,000 = -137,000
			7.		6,241	2,660	3,581	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		120	120	0	
				1.	120	120	0	
			3.		300	300	0	
				1.	300	300	0	
			4.	가	80	80	0	
				1.	80	80	0	
			5.		0	200	-200	
				1.	0	200	-200	0 - 200,000 = -200,000
			6.		1,920	960	960	
				1.	1,920	960	960	() 80,000 × 2 × 6 = 960,000
			7.		421	0	421	
				1.	421	0	421	() 111,500 × 2 = 223,000
								() 99,000 × 2 = 198,000
			8.		2,400	0	2,400	
				1.	2,400	0	2,400	() 100,000 × 2 × 6 = 1,200,000
								() 100,000 × 2 × 6 = 1,200,000
			8.		46,092	31,822	14,270	
			1.		100	100	0	
				1.	100	100	0	
			2.		351	351	0	
				1.	351	351	0	
			3.		385	100	285	
				1.	385	100	285	285,000 × 1 = 285,000
			4.		4,220	4,220	0	

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								()
				가				()
				1.	3,620	3,620	0	
				2.	600	600	0	
			5.		120	120	0	
				1.	120	120	0	
			6.		750	750	0	
				1.	750	750	0	
			7.		1,250	800	450	
				1.	1,250	800	450	50,000 × 9 = 450,000
			8.		2,070	2,070	0	
				1.	2,070	2,070	0	
			9.		16	16	0	
				1.	16	16	0	
			10.		80	80	0	
				1.	80	80	0	
			11.		30,054	19,729	10,325	
				1.	16,763	7,334	9,429	() 1,571,500 × 1 × 6 = 9,429,000
				2.	4,400	4,400	0	
				3.	4,100	4,100	0	
				4.	3,000	3,000	0	
				5.	1,691	795	896	() 149,240 × 1 × 6 = 896,000
				6.	100	100	0	
			12.		490	250	240	
				1.	490	250	240	60,000 × 4 = 240,000
			13.		300	300	0	
				1.	300	300	0	
			14.	()	5,906	2,936	2,970	
				1.	5,906	2,936	2,970	() 30,000 × 9 × 3 = 810,000
								() 30,000 × 9 × 3 = 810,000

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								()
				가				()
								() 50,000 × 9 × 3 = 1,350,000
2.					34,391	34,889	-498	
	1.				28,982	28,982	0	
		1.			2,100	2,100	0	
			1.		2,100	2,100	0	
		2.			3,300	3,300	0	
			1.		3,300	3,300	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
		4.			760	760	0	
			1.		760	760	0	
		5.			380	380	0	
			1.		380	380	0	
		6.			92	92	0	
			1.		92	92	0	
		7.			1,800	1,800	0	
			1.		1,800	1,800	0	
		8.			50	50	0	
			1.		50	50	0	
		9.			499	500	-1	
			1.		499	500	-1	498,360 - 500,000 = -1,000
		10.		(1,094	2,050	-956	
			1.		560	1,450	-890	0 - 890,000 = -890,000
			2.		534	600	-66	534,000 - 600,000 = -66,000
		11.		()	9,296	9,340	-44	
			1.		8,160	8,160	0	
			2.		1,136	1,180	-44	883,320 - 900,000 = -16,000
								252,000 - 280,000 = -28,000

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									()	
				가					()	
			12.	(2,000)	2,000	0		
			1.		2,000		2,000	0		
			13.	()	2,058		1,010	1,048		
			1.		2,058		1,010	1,048	2,251,680 -	1,048,000
									1,204,000 =	
			14.	(1,753)	1,800	-47		
			1.		1,195		1,200	-5	495,000 -	-5,000
									500,000 =	
			2.		558		600	-42	558,000 - 600,000 =	-42,000
			15.	()	2,800		2,800	0		
			1.		2,800		2,800	0		
		2.			2,761		3,959	-1,198		
			1.		2,550		3,476	-926		
				1.	2,550		3,476	-926	1,200,000 - 1,300,000 =	-100,000
									330,400 - 480,000 =	-149,000
									560,000 - 960,000 =	-400,000
									446,000 - 640,000 =	-194,000
									12,750 - 96,000 =	-83,000
			2.		211		483	-272		
			1.		211		483	-272	76,000 -	-177,000
									253,000 =	
									135,000 - 230,000 =	-95,000
		3.			2,120		1,420	700		
			1.		1,020		1,020	0		
				1.	300		300	0		
				2.	720		720	0		
			2.		1,100		400	700		
			1.		1,100		400	700	()	140,000 × 5 = 700,000
		4.			400		400	0		
			1.1	1	400		400	0		
			1.		400		400	0		

: 2 (:)

								()
				가				()
		5.			128	128	0	
			1.		128	128	0	
				1.	128	128	0	
4.					47,110	47,110	0	
	1.				42,870	42,870	0	
		1.			13,670	13,670	0	
			1.		13,670	13,670	0	
				1.	13,670	13,670	0	
		2.			29,200	29,200	0	
			1.		29,200	29,200	0	
				1.	29,200	29,200	0	
	2.				4,240	4,240	0	
		1.			4,240	4,240	0	
			1.		2,600	2,600	0	
				1.	2,600	2,600	0	
		2.			240	240	0	
			1.		240	240	0	
		3.			1,400	1,400	0	
			1.		600	600	0	
			2.		800	800	0	
5.					46,183	28,177	18,006	
	1.				11,627	11,495	132	
		1.			11,627	11,495	132	
			1.		1,820	1,840	-20	
				1.	1,820	1,840	-20	880,000 - 900,000 = -20,000
		2.			500	500	0	
			1.		500	500	0	
		3.			640	640	0	

: 2 (:)

									()		
				가							
				1.	440	440	0				
				2.	200	200	0				
			4.		450	450	0				
				1.	450	450	0				
			5.		2,400	2,400	0				
				1.	2,400	2,400	0				
			6.		2,000	2,000	0				
				1.	2,000	2,000	0				
			7.		165	165	0				
				1.	165	165	0				
			8.		2,952	3,000	-48				
				1.	2,952	3,000	-48	= 2,951,680 - 3,000,000 -48,000			
			9.		700	500	200				
				1.	500	500	0				
				2.	200	0	200	200,000 × 1 = 200,000			
			2.			1.		150	150	0	
							1.		150	150	0
1.	150	150						0			
2.		611				0	611				
	1.					611	0	611			
		1.					611	0	611	() 149,000 149,000 × 1 =	
									() 6,000 × 36 216,000 =		
								() 3,000 × 26 × 2 = 156,000			
								() 10,000 × 9 = 90,000			
3.		1.					5,816	5,652	164		
							600	600	0		
						1.	600	600	0		

: 2 (:)

								()
				가				()
				1.	600	600	0	
			2.		5,216	5,052	164	
			1.		5,216	5,052	164	
				1.	4,916	4,752	164	()SV 164,000 × 1 = 164,000
				2.	300	300	0	
			4.		27,979	10,880	17,099	
			1.		27,979	10,880	17,099	
				1.	6,080	6,080	0	
				1.	680	680	0	
				2.	5,400	5,400	0	
				2.	4,831	4,800	31	
				1.	4,831	4,800	31	, 4,830,560 - 4,800,000 = 31,000
				3.	13,500	0	13,500	
				1.	13,500	0	13,500	() 1,500,000 × 9 13,500,000
				4.	759	0	759	
				1.	759	0	759	126,500 × 6 = 759,000
				5.	2,809	0	2,809	
				1.	2,809	0	2,809	2,809,000 × 1 = 2,809,000
			6.		128,783	127,479	1,304	
			1.		41,728	40,430	1,298	
				1.	26,568	25,530	1,038	
				1.	5,300	5,300	0	
				1.	2,300	2,300	0	
				2.	3,000	3,000	0	
				2.	21,268	20,230	1,038	
				1.	6,978	5,940	1,038	1,018,000 - 580,000 = 438,000
								200,000 × 3 = 600,000
				2.	440	440	0	

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								()
				가				()
				3.	12,000	12,000	0	
				4.	1,850	1,850	0	
		2.			15,160	14,900	260	
			1.		10,580	8,020	2,560	
				1.	3,480	2,920	560	70,000 × 8 = 560,000
				2.	1,000	1,000	0	
				3.	6,100	4,100	2,000	1,000,000 × 2 = 2,000,000
			2.		1,360	2,160	-800	
				1.	1,060	1,560	-500	1,060,000 - 1,560,000 = -500,000
				2.	300	600	-300	300,000 - 600,000 = -300,000
			3.		2,520	4,020	-1,500	
				1.	320	1,820	-1,500	() 320,000 - 1,820,000 = -1,500,000
				2.	2,200	2,200	0	
			4.		700	700	0	
				1.	500	500	0	
				2.	200	200	0	
		2.			86,305	85,849	456	
			1.		86,305	85,849	456	
				1.	22,191	22,191	0	
				1.	14,400	14,400	0	
				2.	2,000	2,000	0	
				3.	5,791	5,791	0	
			2.		867	867	0	
				1.	867	867	0	
			3.		43,127	43,127	0	
				1.	43,127	43,127	0	
			4.		16,600	15,820	780	
				1.	1,000	3,720	-2,720	() 500,000 - 3,220,000 = -2,720,000

: 2 (:)

								()	
				가					
				2.	15,600	12,100	3,500	700,000 × 5 = 3,500,000	
			5.		500	500	0		
				1.	500	500	0		
			6.		476	800	-324		
				1.	476	800	-324	476,000 - 800,000 = -324,000	
			7.		2,544	2,544	0		
				1.	2,544	2,544	0		
			3.		750	1,200	-450		
				1.		550	1,000	-450	
					1.	550	1,000	-450	
	1.	550			1,000	-450	550,000 - 1,000,000 = -450,000		
	2.			200	200	0			
		1.		200	200	0			
		1.	200	200	0				
	7.		0	3,306	-3,306				
		1.		0	3,306	-3,306			
			1.	0	3,306	-3,306			
			1.	0	3,306	-3,306			
			1.	0	3,306	-3,306	0 - 2,366,000 = -2,366,000		
			1.	0	3,306	-3,306	0 - 940,000 = -940,000		
						444,592	387,825	56,767	