

2017

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(2017.12.28)

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	2017 - 12 - 28		1,472,180,000
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2017				.	
1	"	1,362,251,000	"	"	1,472,180,000
				"	.

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3	1,472,180		1,362,251			109,929		8.1
		113,397	961,959	65.3		-530	9,730	0.6
		-4,078	494,207	33.5	/	57,022	614,580	41.7
		610	5,038	0.3		17,017	221,419	15.0
		0	10,976	0.7		31,400	317,502	21.5
						-2,430	101,235	6.8
						7,450	207,714	14.1
					0	0	0.0	

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									()	
				가						
1.					961,959	848,562	113,397			
1.					961,959	848,562	113,397			
1.					961,959	848,562	113,397			
1.					961,959	848,562	113,397			
1.					399,531	399,531	0			
2.					562,428	449,031	113,397	() : (26,274,000	14,072,000	
								× 1) - 12,202,000 =		
								() :	3,060,000	
								(8,854,000 × 1) - 5,794,000 =		
								() :	2,550,000	
								(7,379,000 × 1) - 4,829,000 =		
								() : (190,191,000	27,972,000	
								× 1) - 162,219,000 =		
								() : (18,513,000	8,654,000	
								× 1) - 9,859,000 =		
								() : (292,000	52,000	
								× 1) - 240,000 =		
								() :	2,300,000	
								(5,300,000 × 1) - 3,000,000 =		
								: (5,400,000 × 1	100,000	
) - 5,300,000 =		
								() : (29,708,000	3,267,000	
								× 1) - 26,441,000 =		
								: (42,980,000 × 1)	13,272,000	
								- 29,708,000 =		
								() : 810,000	810,000	
								× 1 =		
								() :	100,000	
								100,000 × 1 =		
								() :	3,808,000	
								3,808,000 × 1 =		
								() : 1,000,000	1,000,000	
								× 1 =		
								= : 29,500,000 × 1	29,500,000	
								() : 880,000 × 1	880,000	
								=		
								() : 2,000,000 × 1 =	2,000,000	
2.					499,245	502,713	-3,468			
1.					494,207	498,285	-4,078			
1.					494,207	498,285	-4,078			
1.					234,523	234,672	-149			
1.					215,271	215,272	-1	: 185,119,000 -	-1,000	
2.					19,252	19,400	-148	185,120,000 =		
								: 19,252,000 -	-148,000	
								19,400,000=		

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								()	
				가					
			2.		202,080	202,080	0		
			1.		202,080	202,080	0		
			3.		27,391	35,910	-8,519		
			1.		27,391	35,910	-8,519	: 10,738,000 - 13,230,000 =	-2,492,000
								: 16,653,000 - 22,680,000 =	-6,027,000
			4.		8,005	8,000	5		
			1.		8,005	8,000	5	() : 5,000 =	5,000
			5.		5,975	7,000	-1,025		
			1.		5,975	7,000	-1,025	: 5,975,000 - 7,000,000 =	-1,025,000
			6.		16,233	10,623	5,610		
			1.		16,233	10,623	5,610	() : 60,000 × 17 × 3 =	3,060,000
								() : 50,000 × 17 × 3 =	2,550,000
		2.			5,038	4,428	610		
		1.			3,185	3,185	0		
			1.		3,185	3,185	0		
			1.		3,185	3,185	0		
		2.			383	383	0		
		1.			383	383	0		
			1.		383	383	0		
		3.			1,470	860	610		
		1.			1,110	500	610		
			1.		1,110	500	610	: 610,000 × 1 =	610,000
		2.			360	360	0		
			1.		360	360	0		
	3.				10,976	10,976	0		
	1.				10,976	10,976	0		
		1.			10,976	10,976	0		
			1.		10,976	10,976	0		

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								()	
				가					
				1.	10,976	10,976	0		
					1,472,180	1,362,251	109,929		

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								()
				가				()
1.					9,730	10,260	-530	
1.					9,730	10,260	-530	
	1.				7,430	7,960	-530	
		1.			2,880	3,000	-120	
			1.		2,880	3,000	-120	() 2,880,000 - 3,000,000 = -120,000
		2.			3,720	3,720	0	
			1.		3,720	3,720	0	
		3.		()	830	1,240	-410	
			1.		830	1,240	-410	= 830,000 - 1,240,000 -410,000
	2.				2,300	2,300	0	
		1.			2,000	2,000	0	
			1.		1,000	1,000	0	
			2.		1,000	1,000	0	
		2.			300	300	0	
			1.		300	300	0	
2.	/				614,580	557,558	57,022	
1.					261,478	252,921	8,557	
	1.				261,478	252,921	8,557	
		1.			1,102	1,050	52	
			1.		810	810	0	
			2.		292	240	52	() () 51,760 x 1 = 52,000
		2.			208,521	199,867	8,654	
			1.		208,521	199,867	8,654	() 8,654,000 x 1 = 8,654,000
		3.			26,343	26,344	-1	
			1.		16,293	16,294	-1	10,857,000 - 10,858,000 = -1,000
			2.		3,000	3,000	0	
			3.		7,000	7,000	0	
			4.		50	50	0	

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								()
				가				()
			4.		6,260	6,260	0	
			1.		6,260	6,260	0	
			5.		19,252	19,400	-148	
			1.		19,252	19,400	-148	19,252,000 - 19,400,000 = -148,000
	2.				18,389	19,020	-631	
		1. []			9,609	10,240	-631	
		1.			2,660	1,800	860	
		1.			2,660	1,800	860	43,000 × 20 = 860,000
		2.			790	1,000	-210	
		1.			500	500	0	
		2.			200	0	200	200,000 × 1 = 200,000
		3.			90	500	-410	90,000 - 500,000 = -410,000
		3.			3,659	4,840	-1,181	
		1.			3,659	4,840	-1,181	(1,4) 2,787,000 - 3,800,000 = -1,013,000
								(1,4) 347,000 - 440,000 = -93,000
								(1,4) 525,000 - 600,000 = -75,000
		4.			0	100	-100	
		1.			0	100	-100	0 - 100,000 = -100,000
		5. [] ()			2,500	2,500	0	
		1.			2,500	2,500	0	
	2.				8,780	8,780	0	
		1.			7,440	7,440	0	
		1.			7,440	7,440	0	
		2.			500	500	0	
		1.			500	500	0	
		3.			840	840	0	
		1.			840	840	0	
	3.				254,824	204,703	50,121	

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								()
				가				()
		1.			190,191	162,219	27,972	
			1.	()	190,191	162,219	27,972	
				1.	190,191	162,219	27,972	() (401,000)+(27,972,000)= 27,571,000
		2.			44,660	28,121	16,539	
			1.		42,980	26,441	16,539	
				1.	42,980	26,441	16,539	() 3,267,000 × 1 = 3,267,000
								13,272,000 × 1 = 13,272,000
			2.	()	1,680	1,680	0	
				1.	1,680	1,680	0	
		3.			3,740	3,740	0	
			1.	()	3,740	3,740	0	
				1.	3,740	3,740	0	
		4.			16,233	10,623	5,610	
			1.		16,233	10,623	5,610	
				1.	16,233	10,623	5,610	(+) 2,550,000 × 1 = 3,060,000 × 1 5,610,000
		4.			79,889	80,914	-1,025	
			1.		47,800	47,800	0	
				1.	845	968	-123	
				1.	845	968	-123	845,000 - 968,000 = -123,000
			2.		111	375	-264	
				1.	111	375	-264	111,000 - 375,000 = -264,000
			3.		7,083	8,010	-927	
				1.	0	900	-900	0 - 900,000 = -900,000
				2.	2,583	2,350	233	(, , ,) 11,650 × 20 = 233,000
				3.	4,500	4,760	-260	0 - 300,000 = -300,000
								200,000 - 300,000 = -100,000
								70,000 × 1 × 2 = 140,000
			4.		8,440	12,200	-3,760	

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								()
				가				()
				1.	60	2,760	-2,700	= 60,000 - 2,760,000 -2,700,000
				2.	3,200	4,400	-1,200	(,) 3,200,000 - 4,400,000 = -1,200,000
				3.	5,180	5,040	140	70,000 × 1 × 2 = 140,000
				5.	26,706	21,190	5,516	
				1.	12,720	11,950	770	10,000 × 7 × 11 = 770,000
				2.	13,986	9,240	4,746	(,) 24,260 × 20 × 10 4,852,000
								= 2,894,000 - -106,000
								3,000,000 =
				6.	1,875	1,210	665	
				1.	0	600	-600	0 - 600,000 = -600,000
				2.	1,875	610	1,265	() 63,250 × 20 = 1,265,000
				7.	2,740	3,847	-1,107	
				1.	250	500	-250	250,000 - 500,000 -250,000
				2.	14	18	-4	14,000 - 18,000 = -4,000
				3.	853	1,000	-147	853,000 - -147,000
				4.	929	1,529	-600	(,) 929,000 - -600,000
				5.	694	800	-106	1,529,000 = 694,000 - -106,000
								800,000 =
				2.	32,089	33,114	-1,025	
				1.	5,975	7,000	-1,025	
				1.	5,975	7,000	-1,025	() 5,975,000 - -1,025,000
								7,000,000 =
				2.	26,114	26,114	0	
				1.	26,114	26,114	0	
3.					221,419	204,402	17,017	
	1.				149,138	123,191	25,947	
		1.			32,760	32,050	710	
			1.		16,540	15,430	1,110	
			1.		16,540	15,430	1,110	() 15,000 1,110,000
								× 74 =
			2.		2,700	2,500	200	
			1.		2,700	2,500	200	10,000 × 20 = 200,000

: 3 (:)

								()
				가				()
			3.		1,800	2,400	-600	
			1.		1,800	1,800	0	
			2.		0	600	-600	0 - 300,000 = -300,000
								0 - 300,000 = -300,000
			4.	() (2,720	2,720	0	
			1.		2,720	2,720	0	
			5.	()	9,000	9,000	0	
			1.		6,000	6,000	0	
			2.		2,370	2,370	0	0 - 100,000 = -100,000
								493,000 - 600,000 = -107,000
								307,000 × 1 = 307,000
								0 - 100,000 = -100,000
			3.		630	630	0	
		2.			1,000	1,000	0	
		1.		, , ()	1,000	1,000	0	
		1.			1,000	1,000	0	
		3.			6,747	5,500	1,247	
		1.			4,747	5,500	-753	
		1.			4,747	5,500	-753	4,747,000 - 5,500,000 = -753,000
		2.		()	2,000	0	2,000	
		1.			2,000	0	2,000	() 50,000 × 40 = 2,000,000
		4. []			30,997	29,206	1,791	
		1.			3,600	3,800	-200	
		1.			400	600	-200	400,000 - 600,000 = -200,000
		2.			3,200	3,200	0	
		2.		()	1,200	899	301	
		1.			1,176	875	301	9,690 × 31 = 301,000
		2.			24	24	0	

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								()
				가				()
			3. []	()	23,197	21,507	1,690	
			1.		20,380	19,544	836	1,772,000 - 1,816,000 = -44,000
								() 80,000 × 11 = 880,000
			2.		810	0	810	() 810,000 × 1 = 810,000
			3.		100	100	0	
			4.		100	100	0	
			5.		1,807	1,763	44	1,807,000 - 1,763,000 = 44,000
			4.	() ()	3,000	3,000	0	
			1.		550	1,640	-1,090	550,000 - 1,640,000 = -1,090,000
			2.		0	600	-600	0 - 600,000 = -600,000
			3.		2,369	600	1,769	25,450 × 20 = 509,000
								30,000 × 21 × 2 = 1,260,000
			4.		81	160	-79	81,000 - 160,000 = -79,000
			5.		0	500	-500	
			1.		0	500	-500	
			1.		0	500	-500	0 - 500,000 = -500,000
			6.		1,320	1,320	0	
			1.		1,200	1,200	0	
			1.		680	680	0	
			2.		520	520	0	
			2.		120	120	0	
			1.		120	120	0	
			7.		8,242	5,842	2,400	
			1.		1,900	1,900	0	
			1.		1,700	1,700	0	
			2.		200	200	0	
			2.		500	500	0	
			1.		500	500	0	

: 3 (:)

								()
				가				()
			3.		300	300	0	
			1.		300	300	0	
			4.	()	5,542	3,142	2,400	
			1.		5,542	3,142	2,400	())+(100,000 × 1 × 5) (100,000 × 3 × 6 2,300,000
								100,000 × 1 100,000
							× 1 =	
			8.		68,072	47,773	20,299	
			1.		1,080	1,080	0	
			1.		1,080	1,080	0	
			2.		2,511	1,000	1,511	
			1.		2,511	1,000	1,511	503,500 × 3 = 1,511,000
			3.		200	200	0	
			1.		200	200	0	
			4.		2,304	2,304	0	
			1.		280	280	0	
			2.		2,024	2,024	0	
			5.		200	200	0	
			1.		200	200	0	
			6.		3,288	3,840	-552	
			1.		0	0	0	
			2.		3,088	3,640	-552	1,248,000 - -552,000
			3.		200	200	0	1,800,000 =
			7.		250	250	0	
			1.		250	250	0	
			8.		4,347	4,409	-62	
			1.		4,347	4,409	-62	4,347,000 - -62,000
								4,409,000 =
			9.		3,553	3,553	0	
			1.		2,953	2,953	0	
			2.		600	600	0	

: 3 (:)

								()
				가				()
			10.	()	27,246	13,174	14,072	
			1.		24,864	11,983	12,881	() 12,880,890 × 1 = 12,881,000
			2.		2,382	1,191	1,191	() ⁴ 1,191,000 × 1 = 1,191,000
			11.	() 1,000	1,000	0		
			1.		900	900	0	
			2.		100	100	0	
			12.		9,594	6,534	3,060	
			1.		9,594	6,534	3,060	() · () 25,000 × 17 × 3 = 1,275,000
								() () 30,000 × 17 × 3 = 1,530,000
								() () 5,000 × 17 × 3 = 255,000
			13.		7,979	5,429	2,550	
			1.		2,017	997	1,020	() () 20,000 × 17 × 3 = 1,020,000
			2.		5,962	4,432	1,530	() · () 10,000 × 17 × 3 = 510,000
								() () 20,000 × 17 × 3 = 1,020,000
			14.	()	2,000	2,000	0	
			1.		300	300	0	
			2.		1,440	1,440	0	
			3.		140	140	0	
			4.		120	120	0	
			15.		2,520	2,800	-280	
			1.		2,520	2,800	-280	2,800,000 = 2,520,000 - -280,000
			2.		72,281	81,211	-8,930	
			1. []		23,267	24,691	-1,424	
			1.		10,091	10,091	0	
			1.		10,091	10,091	0	
			2.		5,500	5,500	0	
			1.		5,500	5,500	0	
			3.		3,000	3,000	0	

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								()
				가				()
				1.	3,000	3,000	0	
			4.		76	1,500	-1,424	
				1.	76	1,500	-1,424	76,000 - -1,424,000
								1,500,000 =
			5.		700	700	0	
				1.	700	700	0	
			6.		1,400	1,400	0	
				1.	1,400	1,400	0	
			7.		100	100	0	
				1.	100	100	0	
			8.	()	1,800	1,800	0	
				1.	1,800	1,800	0	
			9. []	(,)	600	600	0	
				1.	600	600	0	
		2.			28,947	38,340	-9,393	
			1.		11,211	14,160	-2,949	
				1.	473	930	-457	473,000 - 930,000 -457,000
								=
				2.	10,738	13,230	-2,492	() 1,420,000 - -2,010,000
								3,430,000 =
								() 30,000 - -1,270,000
								1,300,000 =
								() 788,000 × 1 = 788,000
			2.		17,736	24,180	-6,444	
				1.	1,083	1,500	-417	1,083,000 - -417,000
								1,500,000 =
				2.	16,653	22,680	-6,027	() 9,580,000 - -3,220,000
								12,800,000 =
								() 7,073,000 - -1,567,000
								8,640,000 =
								() 0 - -1,240,000
								1,240,000 =
		3.			17,507	15,620	1,887	
			1.		2,004	3,000	-996	
				1.	2,004	3,000	-996	2,004,000 - -996,000
								3,000,000 =
			2.		8,095	9,020	-925	

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								()
				가				()
				1.	90	1,020	-930	가 35,000 - -930,000 965,000 =
				2.	8,005	8,000	5	(,) 5,000 = 5,000
				3.	()	7,408	3,600	3,808
				1.	7,408	3,600	3,808	1,876,000 - -284,000 2,160,000 =
								가 (, ,) 284,000 284,000 × 1 =
								() (가 , 3,808,000) 3,808,000 × 1 =
				4.	2,560	2,560	0	
				1.	500	500	0	
				1.	500	500	0	
				2.	()	2,060	2,060	0
				1.	1,260	1,295	-35	1,260,000 - -35,000 1,295,000 =
				2.	800	765	35	35,000 = 35,000
				4.	317,502	286,102	31,400	
				1.	268,402	268,402	0	
				1.	197,780	197,780	0	
				1.	188,972	188,972	0	
				1.	175,300	175,300	0	
				2.	13	13	0	
				3.	13,059	13,059	0	
				4.	600	600	0	
				2.	7,128	7,128	0	
				1.	7,080	7,080	0	
				2.	48	48	0	
				3.	(1,680	1,680	0	
				1.	1,680	1,680	0	
				2.	70,622	70,622	0	
				1.	66,624	66,624	0	
				1.	4,368	4,368	0	

: 3 (:)

								()
				가				()
			2.		62,256	62,256	0	
			2.	()	3,998	3,998	0	
			1.		2,948	2,798	150	150,000 × 1 = 150,000
			2.		1,050	1,200	-150	1,050,000 - 1,200,000 = -150,000
	2.				46,700	14,900	31,800	
		1.			46,700	14,900	31,800	
			1.		2,900	900	2,000	
			1.		100	100	0	
			2.		2,800	800	2,000	500,000 × 4 = 2,000,000
			2.		5,800	5,800	0	
			1.		300	300	0	
			2.		5,500	5,500	0	
			3.		200	200	0	
			1.		100	100	0	
			2.		100	100	0	
			4.	() (6,000	6,000	0		
			1.		280	280	0	
			2.		2,380	2,380	0	
			3.		3,340	3,340	0	
			5.	(2,000	2,000	0		
			1.		2,000	2,000	0	
			6.		29,800	0	29,800	
			1.		18,000	0	18,000	() 17,700,000 × 1 = 17,700,000
								() 300,000 × 1 = 300,000
			2.		11,800	0	11,800	() 590,000 × 20 = 11,800,000
	3.				2,400	2,800	-400	
		1.			2,400	2,800	-400	
			1.		400	800	-400	

: 3 (:)

								()
				가				()
			1.		400	800	-400	400,000 - -400,000
			2.	가 ()	2,000	2,000	0	800,000 =
			1.		2,000	2,000	0	
5.					101,235	103,665	-2,430	
	1.				21,654	22,450	-796	
		1.			21,654	22,450	-796	
			1.		5,750	5,750	0	
			1.		5,750	5,750	0	
			2.		5,000	5,300	-300	
			1.		1,960	2,260	-300	1,160,000 - -300,000
			2.		3,040	3,040	0	
			3.		2,860	2,860	0	
			1.		60	60	0	
			2.		2,800	2,800	0	
			4.		894	1,450	-556	
			1.		390	700	-310	390,000 - -310,000
			2.		504	300	204	204,000 × 1 = 204,000
			3.		0	450	-450	0 - -450,000
			5.		700	700	0	
			1.		700	700	0	
			6.		4,700	4,400	300	
			1.		4,300	4,000	300	50,000 × 6 = 300,000
			2.		400	400	0	
			7.		1,750	1,990	-240	
			1.		1,750	1,990	-240	1,260,000 - 1,500,000 = -240,000
	2.				11,040	12,064	-1,024	
		1.			1,235	1,184	51	
			1.		0	300	-300	

: 3 (:)

								()
				가				()
			1.		0	300	-300	= 0 - 300,000 -300,000
			2.		235	884	-649	
			1.		235	884	-649	-202,000
								40,000 - 242,000 = 0 -242,000
								- 242,000 = 195,000 - -205,000
			3.	()	1,000	0	1,000	
			1.		1,000	0	1,000	() 1,000,000 × 1 = 1,000,000
		2.			9,750	10,300	-550	
			1.		200	750	-550	
			1.		200	750	-550	200,000 - -550,000
			2.OCTV		960	960	0	
			1.		960	960	0	
			3.		90	90	0	
			1.		90	90	0	
			4.	()	6,600	6,600	0	
			1.		6,600	6,600	0	
			5.	()	1,900	1,900	0	
			1.		240	240	0	
			2.		1,660	1,660	0	
		3.			55	580	-525	
			1.		55	120	-65	
			1.		55	120	-65	55,000 - -65,000
			2.		0	100	-100	
			1.		0	100	-100	0 - 100,000 -100,000
			3.		0	360	-360	
			1.		0	120	-120	0 - 120,000 -120,000
			2.		0	240	-240	0 - 240,000 -240,000
		3.			22,404	23,084	-680	

: 3 (:)

								()
				가				()
		1.			900	900	0	
			1.		900	900	0	
				1.	900	900	0	
		2.			21,504	22,184	-680	
			1.		11,340	12,020	-680	
				1.	1,200	1,200	0	
				2.	8,300	7,290	1,010	$100,000 \times 5 \times 2 = 1,000,000$
								$100,000 \times 5 \times 2 = 1,000,000$
								$0 - 990,000 = -990,000$
				3.	1,510	3,200	-1,690	$1,510,000 - 3,200,000 = -1,690,000$
				4.	330	330	0	
			2.SV ()		10,000	10,000	0	
			1.		215	150	65	$65,000 \times 1 = 65,000$
				2.	60	150	-90	$60,000 - 150,000 = -90,000$
				3.	5,425	5,400	25	$() 146,750 \times 4 = 587,000$
								$() 34,900 \times 10 \times 2 = 698,000$
								$645,000 - 690,000 = -45,000$
								$SV 1,095,000 - 1,300,000 = -205,000$
								$() 0 - 520,000 = -520,000$
								$() 0 - 192,000 = -192,000$
								$0 - 298,000 = -298,000$
				4.	1,000	1,000	0	
				5.	3,300	3,300	0	
		3.	()		164	164	0	
			1.		120	0	120	$SV 15,000 \times 8 = 120,000$
			2.		44	164	-120	$SV 44,000 - 164,000 = -120,000$
	4.				46,137	46,067	70	
		1.			46,137	46,067	70	

: 3 (:)

								()
				가				()
			1. PC		11,750	10,850	900	
			1.		11,750	10,850	900	PC 900,000 × 1 = 900,000
			2.		0	600	-600	
			1.		0	600	-600	0 - 600,000 = -600,000
			3.		887	1,117	-230	
			1.		887	1,117	-230	887,000 - 1,117,000 = -230,000
			4.		6,000	6,000	0	
			1.		6,000	6,000	0	
			5. ()		2,000	2,000	0	
			1.		2,000	2,000	0	
			6. ()		25,500	25,500	0	
			1.		25,500	25,500	0	
6.					207,714	200,264	7,450	
	1.				55,979	55,496	483	
		1.			39,160	38,160	1,000	
			1.		11,800	10,800	1,000	
			1.		1,200	1,200	0	
			2.		10,600	9,600	1,000	20,000 × 25 × 2 = 1,000,000
			2.		10,446	10,446	0	
			1.		400	400	0	
			2.		2,400	2,400	0	
			3.		4,250	4,250	0	
			4.		3,396	3,396	0	
			3.		7,714	7,714	0	
			1.		4,228	4,228	0	
			2.		1,000	1,000	0	
			3.		2,400	2,400	0	
			4.		86	86	0	

: 3 (:)

								()
				가				()
			4.		7,200	7,200	0	
			1.		7,200	7,200	0	
			5.		2,000	2,000	0	
			1.		2,000	2,000	0	
		2.			120	120	0	
			1.		120	120	0	
			1.		120	120	0	
		3.			16,699	17,216	-517	
			1.		0	130	-130	
			1.		0	130	-130	0 - 130,000 = -130,000
			2.		930	800	130	
			1.		930	800	130	13,000 × 10 = 130,000
			3.		165	360	-195	
			1.		165	360	-195	= 165,000 - 360,000 -195,000
			4.		1,460	1,460	0	
			1.		1,460	1,460	0	
		5.3			4,800	4,800	0	
			1.		4,800	4,800	0	
		6.			528	528	0	
			1.		528	528	0	
		7.			4,928	4,928	0	
			1.		3,178	3,178	0	
			2.		1,500	1,500	0	
			3.		250	250	0	
		8.			600	600	0	
			1.		600	600	0	
		9.			0	0	0	
			1.		0	0	0	

: 3 (:)

								()
				가				()
			10.		2,810	2,810	0	
			1.		1,910	1,910	0	
			2.		900	900	0	
			11.		378	800	-422	
			1.		378	800	-422	0 - 800,000 = -800,000
								378,000 × 1 = 378,000
			12.		100	0	100	
			1.		100	0	100	() 100,000 × 1 = 100,000
		2.			149,135	142,168	6,967	
		1.			149,135	142,168	6,967	
		1.			40,409	32,800	7,609	
			1.		1,500	1,500	0	
			2.		38,909	31,300	7,609	4,019,000 × 1 = 4,019,000
								() 1,590,000 × 1 = 1,590,000
								2,000,000 × 1 = 2,000,000
			2.		47,658	47,658	0	
			1.		33,518	33,518	0	
			2.		5,000	5,000	0	
			3.		9,140	9,140	0	
			3.		8,808	8,808	0	
			1.		8,808	8,808	0	
			4.		35,660	35,660	0	
			1.		35,660	35,660	0	
			5.		14,600	15,242	-642	
			1.		600	1,242	-642	600,000 - 1,242,000 = -642,000
			2.		14,000	14,000	0	
			6.		2,000	2,000	0	
			1.		2,000	2,000	0	

: 3 (:)

								()	
				가					
	3.				2,600	2,600	0		
		1.			1,400	1,400	0		
			1.		1,400	1,400	0		
				1.	1,400	1,400	0		
		2.			1,200	1,200	0		
			1.			1,200	1,200	0	
				1.		400	400	0	
					2.	600	600	0	
					3.	200	200	0	
				7.				0	0
1.			0		0	0			
	1.				0	0	0		
		1.			0	0	0		
			1.		0	0	0		
							1,472,180	1,362,251	109,929