

2015

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2	1,238,031	1,180,410			57,621		4.9	
		69,452	713,127	57.6		851	2,901	0.2
		-12,811	505,348	40.8	/	18,540	502,452	40.5
		980	9,430	0.7		27,006	236,312	19.0
		0	10,126	0.8		6,946	245,733	19.8
						11,125	56,179	4.5
						3,855	190,051	15.3
						-2,000	0	0.0
						-8,702	4,403	0.3

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								()	
				가					
1.					713,127	643,675	69,452		
1.					713,127	643,675	69,452		
1.					713,127	643,675	69,452		
1.					713,127	643,675	69,452		
1.					513,009	537,323	-24,314	() : (474,367,000 × 1) - 10,389,000	
								() : (38,642,000 × 1) - 13,925,000	
								() : (256,000 × 1) 200,000	
								() : (12,023,000 × 1) - 5,794,000 = 6,229,000	
								() : (19,116,000 × 1) - 12,023,000 = 7,093,000	
								() : (14,327,000 × 1) - 7,142,000 = 7,185,000	
								() : (22,000,000 × 1) - 11,000,000 = 11,000,000	
								() : (3,236,960 × 1) - 3,086,000 = 151,000	
								() : (6,477,000 × 1) - 3,237,000 = 3,240,000	
								() : (2,546,800 × 1) - 2,421,000 = 126,000	
								() : (5,097,000 × 1) - 2,547,000 = 2,550,000	
								() : 1,920,000 × 1 = 1,920,000	
								() : 500,000 × 1 = 500,000	
								() : 3,510,000 × 1 = 3,510,000	
								() : 2,700,000 × 1 = 2,700,000	
								() : (5,400,000 × 1) - 2,700,000 = 2,700,000	
								() : 2,460,000 × 1 = 2,460,000	
								() : (4,920,000 × 1) - 2,460,000 = 2,460,000	
								() : 2,000,000 × 1 = 2,000,000	
								() : 4,520,000 × 1 = 4,520,000	
								() : 2,744,000 × 1 = 2,744,000	
								() : 2,510,760 × 1 = 2,511,000	
								() : 11,007,000 × 1 = 11,007,000	
								() : 981,000 × 1 = 981,000	

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								()	
				가					
								() : 1,866,000	1,866,000
								$\times 1 =$	
								() : 1,000,000	1,000,000
								$1,000,000 \times 1 =$	
								() : 1,200,000	1,200,000
								$1,200,000 \times 1 =$	
								() : 1,650,170	1,651,000
								$\times 1 =$	
								()2015 : 2,146,000	2,146,000
								$\times 1 =$	
								() 44 : 600,000	600,000
								$\times 1 =$	
								() : 143,000	143,000
								$1 =$	
								() : 50,000	50,000
								$\times 1 =$	
								() : 7,323,000	7,323,000
								$\times 1 =$	
2.					514,778	526,609	-11,831		
	1.				505,348	518,159	-12,811		
		1.			505,348	518,159	-12,811		
			1.		198,328	211,999	-13,671		
				1.	198,328	211,999	-13,671	: -8,448,000 =	-8,448,000
								: -5,223,000 =	-5,223,000
				2.	222,100	221,240	860		
					222,100	221,240	860	() : 4,000 $\times 26$	1,456,000
								$\times 14 =$	
								: -596,000 =	-596,000
				3.	58,820	58,820	0		
					58,820	58,820	0		
				4.	4,320	4,320	0		
					4,320	4,320	0		
				5.	21,780	21,780	0		
					21,780	21,780	0		
	2.				9,430	8,450	980		
		1.			7,700	6,800	900		
			1.		7,700	6,800	900		
				1.	7,700	6,800	900	: 450,000 $\times 2 =$	900,000

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								()	
				가					
		2.			80	0	80		
			1.		80	0	80		
				1.	80	0	80	: 80,000 × 1 =	80,000
		3.			1,650	1,650	0		
			1.		1,500	1,500	0		
				1.	1,500	1,500	0		
			2.		150	150	0		
				1.	150	150	0		
3.					10,126	10,126	0		
		1.			10,126	10,126	0		
			1.		10,126	10,126	0		
				1.	10,126	10,126	0		
				1.	10,126	10,126	0		
					1,238,031	1,180,410	57,621		

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								()
				가				()
1.					2,901	2,050	851	
	1.				1,651	0	1,651	
		1.			1,651	0	1,651	
			1.		1,651	0	1,651	
				1.	1,651	0	1,651	() 1,650,170 × 1 = 1,651,000
	2.				1,250	2,050	-800	
		1.			1,250	2,050	-800	
			1.		1,250	1,250	0	
				1.	1,250	1,250	0	
		2.			0	800	-800	
			1.		0	800	-800	-800,000 = -800,000
2.	/				502,452	483,912	18,540	
	1.				217,478	216,419	1,059	
		1.			217,478	216,419	1,059	
			1.		22,317	25,002	-2,685	
				1.	13,917	14,952	-1,035	-35,000 -35,000
								-1,000,000 -1,000,000
			2.		8,400	10,000	-1,600	가 -1,600,000 = -1,600,000
			3.		0	50	-50	가 -50,000 = -50,000
		2.			160,707	164,429	-3,722	
			1.		160,707	164,429	-3,722	() 7,264,000 × 1 = 7,264,000
								-10,986,000 = -10,986,000
		3.			24,768	24,768	0	
			1.		24,768	24,768	0	
		4.			643	500	143	
			1.		643	500	143	() 47,560 × 3 = 143,000
		5.			8,323	1,000	7,323	
			1.		8,323	1,000	7,323	() (6) 433,000 × 3 = 1,299,000

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								()
				가				()
								() (8) 502,000 × 12 = 6,024,000
			6.		720	720	0	
			1.		420	420	0	
			2.		300	300	0	
	2.				12,355	8,209	4,146	
	1.				11,355	7,209	4,146	
		1.			1,390	1,390	0	
			1.		1,390	1,390	0	
		2.			2,100	2,100	0	
			1.		800	800	0	
			2.		1,300	1,300	0	
		3.			3,619	3,619	0	
			1.		3,619	3,619	0	
		4.			100	100	0	
			1.		100	100	0	
		5.			2,000	0	2,000	
			1.		2,000	0	2,000	() × 18 = 28,000 504,000
								() 320,000 × 2 = 640,000
								() × 1 = 50,000 50,000
								() = 640 × 500 320,000
								() 9,000 × 54 = 486,000
		6.			2,146	0	2,146	
			1.		150	0	150	() 150,000 × 1 = 150,000
			2.		1,996	0	1,996	() 57,550 × 20 = 1,151,000
								() 2,500 × 82 × 2 = 410,000
								() 45,000 × 3 = 135,000
								() 10,000 × 30 = 300,000
	2.				1,000	1,000	0	

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								()
				가				()
			1.		500	500	0	
			1.		500	500	0	
			2.		500	500	0	
			1.		500	500	0	
	3.				209,745	205,142	4,603	
		1.			148,024	161,695	-13,671	
			1.		148,024	161,695	-13,671	
				1.	148,024	161,695	-13,671	-8,448,000 = -8,448,000
								-5,223,000 = -5,223,000
		2.			48,947	37,940	11,007	
			1.		11,007	0	11,007	
				1.	11,007	0	11,007	() 11,007,000 × 1 = 11,007,000
			2.		37,940	37,940	0	
				1.	37,940	37,940	0	
		3.			1,200	0	1,200	
			1.		1,200	0	1,200	
				1.	1,200	0	1,200	() 100,000 × 12 = 1,200,000
		4.			11,574	5,507	6,067	
			1.		11,574	5,507	6,067	
				1.	11,574	5,507	6,067	() 150,960 × 1 = 151,000
								() 3,240,000 × 1 = 3,240,000
								() 125,800 × 1 = 126,000
								() 2,550,000 × 1 = 2,550,000
		4.			62,874	54,142	8,732	
			1.		15,700	15,700	0	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		2,820	2,820	0	

: 2 (:)

								()
				가				()
				1.	1,920	1,920	0	
				2.	900	900	0	
			3.		8,960	8,960	0	
				1.	3,100	3,100	0	
				2.	5,860	5,860	0	
			4.		2,920	2,920	0	
				1.	300	300	0	
				2.	2,620	2,620	0	
			2.		47,174	38,442	8,732	
				1.	4,320	4,320	0	
					1.	4,320	4,320	0
				2.	33,944	34,122	-178	
					1.	33,944	34,122	-178
				3.	8,910	0	8,910	
					1.	8,910	0	8,910
								() 900,000 × 3 = 2,700,000
								() 900,000 × 3 = 2,700,000
								()) 1,170,000 × 1 = (1,170,000
								()) 2,340,000 × 1 = (2,340,000
			3.		236,312	209,306	27,006	
				1.	151,469	125,491	25,978	
					1.	20,200	20,680	-480
					1.	300	300	0
						1.	300	300
					2.	2,000	2,000	0
						1.	2,000	2,000
					3.	13,020	13,500	-480
						1.	13,020	13,500
					4.	280	280	0
								-480,000 = -480,000

: 2 (:)

								()
				가				()
			1.		280	280	0	
		5.			4,600	4,600	0	
			1.		3,600	3,600	0	
			2.		1,000	1,000	0	
		2.			8,007	8,007	0	
			1.		8,007	8,007	0	
				1.	2,607	2,607	0	
				2.	5,400	5,400	0	
		3.			2,200	2,200	0	
			1.		2,200	2,200	0	
				1.	2,200	2,200	0	
		4.			19,297	12,112	7,185	
			1.		4,970	4,970	0	
				1.	2,070	2,070	0	
				2.	2,900	2,900	0	
			2.		14,327	7,142	7,185	
				1.	12,954	6,477	6,477	() 2,158,800 × 3 = 6,477,000
				2.	1,373	665	708	() 235,980 × 3 = 708,000
		5.			1,400	1,400	0	
			1.	()	1,400	1,400	0	
				1.	500	500	0	
				2.	900	900	0	
		6.			34,214	29,294	4,920	
			1.		11,430	11,430	0	
				1.	9,830	9,830	0	100,000 × 5 = 500,000
								-300,000 × 5 = -1,500,000
								200,000 × 5 = 1,000,000
				2.	1,600	1,600	0	

: 2 (:)

								()
				가				()
				2.	571	571	0	
				1.	571	571	0	
				3.	17,293	17,293	0	
				1.	15,750	15,750	0	
				2.	1,543	1,543	0	
				4.	4,920	0	4,920	
				1.	4,320	0	4,320	() x 2 x 12 x 3 = 30,000 2,160,000
								() x 2 x 12 x 3 = 30,000 2,160,000
				2.	120	0	120	() x 3 = 10,000 x 2 60,000
								() x 3 = 10,000 x 2 60,000
				3.	480	0	480	() 80,000 x 3 = 240,000
								() 80,000 x 3 = 240,000
				7.	66,151	51,798	14,353	
				1. ()	1,530	1,530	0	
				1.	1,530	1,530	0	
				2. ()	900	900	0	
				1.	900	900	0	
				3. ()	347	347	0	
				1.	347	347	0	
				4. ()	990	990	0	
				1.	990	990	0	
				5. ()	100	100	0	
				1.	100	100	0	
				6. ()	270	270	0	
				1.	270	270	0	
				7. ()	300	300	0	
				1.	300	300	0	
				8. ()	240	240	0	

: 2 (:)

								()
				가				()
				1.	240	240	0	
			9.	()	1,114	1,114	0	
				1.	1,114	1,114	0	
			10.	()	5,187	5,187	0	
				1.	3,187	3,187	0	
				2.	2,000	2,000	0	
			11.	()	250	250	0	
				1.	250	250	0	
			12.	()	400	400	0	
				1.	400	400	0	
			13.	()	300	300	0	
				1.	300	300	0	
			14.	()	1,588	1,588	0	
				1.	400	400	0	
				2.	1,188	1,188	0	
			15.	()	9,625	9,625	0	
				1.	5,625	5,625	0	
				2.	1,500	1,500	0	
				3.	2,500	2,500	0	
			16.	()	1,083	1,083	0	
				1.	883	883	0	
				2.	200	200	0	
			17.		21,780	21,780	0	
				1.	3,960	3,960	0	
				2.	17,820	17,820	0	
			18.		20,147	5,794	14,353	
				1.	19,227	5,365	13,862	() (1,788,400 × 3)+422,520 = 5,788,000
								() 7,093,000 × 1 = 7,093,000

: 2 (:)

								()
				가				()
								() 980,880 × 1 = 981,000
				2.	50	0	50	() 50,000 × 1 = 50,000
				3.	870	429	441	() ⁴ 146,830 × 3 = 441,000
			2.		84,843	83,815	1,028	
			1.		21,547	23,030	-1,483	
			1.		5,000	5,000	0	
			1.		5,000	5,000	0	
			2.		2,597	4,680	-2,083	
			1.		2,597	4,680	-2,083	-1,624,000 = -1,624,000
								-459,000 = -459,000
			3.		9,100	9,100	0	
			1.		9,000	9,000	0	
			2.		100	100	0	
			4.		790	790	0	
			1.		790	790	0	
			5.		760	1,060	-300	
			1.		760	1,060	-300	-300,000 = -300,000
			6.		3,000	2,100	900	
			1.		3,000	2,100	900	150,000 × 6 = 900,000
			7.		300	300	0	
			1.		300	300	0	
			2.		58,820	58,820	0	
			1.		18,050	18,050	0	
			1.		18,050	18,050	0	
			2.		18,000	18,000	0	
			1.		18,000	18,000	0	
			3.		22,770	22,770	0	
			1.		22,770	22,770	0	

: 2 (:)

								()
				가				()
		3.			3,711	1,200	2,511	
		1.			1,200	1,200	0	
			1.		1,200	1,200	0	
		2.			2,511	0	2,511	
			1.		2,511	0	2,511	() x 1 = 2,510,760 2,511,000
		4.			765	765	0	
		1.			765	765	0	
			1.		765	765	0	
		4.			245,733	238,787	6,946	
		1.			229,935	225,289	4,646	
		1.	1.		189,269	187,349	1,920	
			1.		180,300	180,300	0	
				1.	179,400	179,400	0	
				2.	600	600	0	
				3.	300	300	0	
			2.		7,049	7,049	0	
			1.		7,000	7,000	0	
				2.	49	49	0	
			3.		1,920	0	1,920	
			1.		1,920	0	1,920	() x 2 x 32 = 30,000 1,920,000
		2.			40,666	37,940	2,726	
			1.		40,666	37,940	2,726	
				1.	40,666	37,940	2,726	-596,000 = -596,000
								() x 26 x 14 = 4,000 1,456,000
								() 211,000 x 6 = 1,266,000
								() 300,000 x 2 = 600,000
					14,142	13,142	1,000	
			1.		14,142	13,142	1,000	

: 2 (:)

								()		
				가				()		
			1.		13,142	13,142	0			
			1.		132	132	0			
			2.		610	610	0			
			3.		200	200	0			
			4.		3,000	3,000	0			
			5.		9,200	9,200	0			
			2.		1,000	0	1,000			
			1.		450	0	450	()	450,000	450,000
			2.		100	0	100	()	50,000 × 1 =	50,000
								()	5,000 × 10	50,000
			3.		450	0	450	()	10,000 × 45	450,000
			3.		1,356	56	1,300			
			1.		1,356	56	1,300			
			1.		56	56	0			
			1.		56	56	0			
			2.		500	0	500			
			1.		500	0	500	()	80,000 × 3	240,000
								× 1 =		
								()	()	260,000
								13,000 × 20 × 1 =		
			3.		200	0	200			
			1.		200	0	200	()	63,000 × 1 =	63,000
								()	20,000 × 4 =	80,000
								()	6,000 × 9.5 =	57,000
			4.		600	0	600			
			1.		600	0	600	()	100,000 × 1 =	100,000
								()	500,000 × 1 =	500,000
			4.		300	300	0			
			1.		300	300	0			
			1.		300	300	0			

: 2 (:)

								()
				가				()
				1.	300	300	0	
5.					56,179	45,054	11,125	
	1.				13,140	13,015	125	
		1.			13,140	13,015	125	
			1.		4,050	4,050	0	
				1.	3,300	3,300	0	
				2.	750	750	0	
			2.		2,350	2,225	125	
				1.	1,675	1,550	125	15,000 × 25 = 375,000
								-250,000 = -250,000
				2.	675	675	0	
			3.		1,000	1,000	0	
				1.	400	400	0	
				2.	600	600	0	
			4.		840	840	0	
				1.	600	600	0	
				2.	240	240	0	
			5.		1,500	1,500	0	
				1.	1,500	1,500	0	
			6.		500	500	0	
				1.	500	500	0	
			7.		2,000	2,000	0	
				1.	2,000	2,000	0	
			8.		900	900	0	
				1.	900	900	0	
	2.				2,638	2,638	0	
		1.			2,078	2,078	0	
			1.		938	938	0	

: 2 (:)

								()
				가				()
				1.	938	938	0	
				2.	1,140	1,140	0	
				1.	600	600	0	
				2.	540	540	0	
				2.	560	560	0	
				1.	560	560	0	
				1.	300	300	0	
				2.	180	180	0	
				3.	80	80	0	
				3.	9,441	9,441	0	
				1.	570	570	0	
				1.	570	570	0	
				1.	570	570	0	
				2.	8,871	8,871	0	
				1.	1,464	1,464	0	
				1.	1,464	1,464	0	
				2.	7,407	7,407	0	
				1.	7,407	7,407	0	
				4.	30,960	19,960	11,000	
				1.	30,960	19,960	11,000	
				1.	3,960	3,960	0	
				1.	3,960	3,960	0	
				2. 가	11,000	11,000	0	
				1.	638	638	0	
				2.	10,362	10,362	0	
				3.	5,000	5,000	0	
				1.	5,000	5,000	0	
				4. 가	11,000	0	11,000	

: 2 (:)

								()
				가				()
				1.	320	0	320	()TV 2 80,000 × 2 × 2 = 320,000
				2.	1,599	0	1,599	() 3 100,000 × 4 = 400,000
								()TV 2 287,300 × 3 = 862,000
								() 337,000 × 1 = 337,000
				3.	9,081	0	9,081	() 18 477,900 × 19 = 9,081,000
6.					190,051	186,196	3,855	
	1.				48,870	44,015	4,855	
		1.			34,152	29,297	4,855	
			1.		6,548	6,548	0	
				1.	3,260	3,260	0	
				2.	3,288	3,288	0	
			2.		25,854	22,749	3,105	
				1.	8,904	8,349	555	5,550 × 20 × 5 = 555,000
				2.	160	160	0	
				3.	12,000	12,000	0	-3,000,000 = -3,000,000
								30,000 × 20 × 5 = 3,000,000
				4.	760	760	0	
				5.	480	480	0	
				6.	3,550	1,000	2,550	220,000 × 5 = 1,100,000
								200,000 × 1 = 200,000
								200,000 × 5 = 1,000,000
								250,000 × 1 = 250,000
			3.		1,750	0	1,750	
				1.	1,750	0	1,750	1,500,000 × 1 = 1,500,000
								250,000 × 1 = 250,000
		2.			10,437	10,437	0	
			1.		10,437	10,437	0	
				1.	5,057	5,057	0	

: 2 (:)

								()
				가				()
				2.	3,000	3,000	0	
				3.	480	480	0	
				4.	900	900	0	
				5.	1,000	1,000	0	
			3.		4,281	4,281	0	
			1.		4,281	4,281	0	
				1.	3,981	3,981	0	
				2.	100	100	0	
				3.	200	200	0	
			2.		138,581	139,581	-1,000	
			1.		138,581	139,581	-1,000	
			1.		63,020	63,020	0	
				1.	37,000	37,000	0	
				2.	11,400	11,400	0	
				3.	14,620	14,620	0	
			2.		2,525	2,525	0	
				1.	2,525	2,525	0	
			3.		61,036	61,036	0	
				1.	61,036	61,036	0	
			4.		12,000	13,000	-1,000	
				1.	12,000	13,000	-1,000	-3,000,000 = -3,000,000
								400,000 × 5 = 2,000,000
			3.		2,600	2,600	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		1,400	1,400	0	
				1.	1,400	1,400	0	

: 2 (:)

								()
				가				()
				1.	1,000	1,000	0	
				2.	200	200	0	
				3.	200	200	0	
7.					0	2,000	-2,000	
	1.				0	2,000	-2,000	
		1.			0	2,000	-2,000	
			1.		0	2,000	-2,000	
				1.	0	2,000	-2,000	() -2,000,000 = -2,000,000
8.					4,403	13,105	-8,702	
	1.				4,403	13,105	-8,702	
		1.			4,403	13,105	-8,702	
			1.	()	1,333	10,035	-8,702	
				1.	1,333	10,035	-8,702	-8,702,000 = -8,702,000
			2.		3,070	3,070	0	
				1.	3,070	3,070	0	
					1,238,031	1,180,410	57,621	