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			1,464,093,000
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2015	.	.	.				
1	"	.	1,462,696,000 "	"	.	1,464,093,000 "	.

: 2016
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4	1,464,093	1,462,696			1,397	0.1		
		1,397	954,938	65.2	0	2,140	0.1	
		0	202	0.0	/	0	692,906	47.3
		0	466,643	31.8	35	287,885	19.6	
		0	12,573	0.8	1,362	216,272	14.7	
		0	29,737	2.0	0	27,008	1.8	
					0	237,882	16.2	
					0	0	0.0	

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가										
1.					955,140	818,713	136,427			
1.					954,938	818,713	136,225			
1.					954,938	818,713	136,225			
1.					954,938	818,713	136,225			
1.					525,771	0	0	=	() : 559,215,000 × 1	559,215,000
								=	() : (484,999,000 × 1	-74,216,000
								=	) - 559,215,000 =	
								=	() : 40,607,000 × 1	40,607,000
								=	) - 40,607,000 =	
								=	() : (40,772,000 × 1	165,000
								=	) - 40,607,000 =	
2.					429,167	0	0	=	() : 6,200,000 ×	6,200,000
								=	1 =	
								=	() : 7,170,000	7,170,000
								=	× 1 =	
								=	() :	7,104,000
								=	(14,274,000 × 1) - 7,170,000 =	
								=	() :	7,104,000
								=	(21,378,000 × 1) - 14,274,000 =	
								=	() :	10,394,000
								=	(31,772,000 × 1) - 21,378,000 =	
								=	() :	17,577,000
								=	17,577,000 × 1 =	
								=	() :	4,704,000
								=	4,704,000 × 1 =	
								=	() :	4,914,000
								=	(9,618,000 × 1) - 4,704,000 =	
								=	() :	11,111,000
								=	(20,729,000 × 1) - 9,618,000 =	
								=	() : 7,416,000 × 1	7,416,000
								=	=	
								=	() : (16,686,000 ×	9,270,000
								=	1) - 7,416,000 =	
								=	() : (20,394,000 ×	3,708,000
								=	1) - 16,686,000 =	
								=	() : 1,500,000 × 1	1,500,000
								=	=	
								=	() : 46,385,000	46,385,000
								=	× 1 =	
								=	() : (52,995,000	6,610,000
								=	× 1) - 46,385,000 =	
								=	() : (54,995,000	2,000,000
								=	× 1) - 52,995,000 =	
								=	: (53,197,000 × 1)	-1,798,000
								=	- 54995000 =	
								=	() : 3,229,000 ×	3,229,000
								=	1 =	
								=	() : (6,469,000	3,240,000
								=	× 1) - 3,229,000 =	
								=	() : (9,709,000	3,240,000
								=	× 1) - 6,469,000 =	

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						()	
가							
				()	: (12,949,000	3,240,000	
				× 1) - 9,709,000 =			
				()	: 2,604,000	2,604,000	
				× 1 =			
				()	: (5,304,000	2,700,000	
				× 1) - 2,604,000 =			
				()	: (8,004,000	2,700,000	
				× 1) - 5,304,000 =			
				()	: (10,291,500	2,288,000	
				× 1) - 8,004,000 =			
				()	() :	4,000,000	
				4,000,000 × 1 =			
				()2016	:	1,920,000	
				1,920,000 × 1 =			
				()	: 4,320,000	4,320,000	
				× 1 =			
				()	:	6,240,000	
				(10,560,000 × 1) - 4,320,000 =			
				) - 10560000 =	: (8,962,000 × 1	-1,598,000	
				()	()	2,080,000	
				: 2,080,000 × 1 =			
				()	()	1,935,000	
				: (4,015,000 × 1) - 2,080,000 =			
				()	() :	1,040,000	
				1,040,000 × 1 =			
				()	() :	969,000	
				(2,009,000 × 1) - 1,040,000 =			
				()	: 9,000,000 ×	9,000,000	
				1 =			
				()	: 4,900,000 ×	4,900,000	
				1 =			
				()	: (88,129,000	83,229,000	
				× 1) - 4,900,000 =			
				()	: 3,868,000 ×	3,868,000	
				1 =			
				()	: (7,294,000	3,426,000	
				× 1) - 3,868,000 =			
				()	:	5,400,000	
				5,400,000 × 1 =			
				()	:	1,200,000	
				(6,600,000 × 1) - 5,400,000 =			
				()	:	7,200,000	
				(13,800,000 × 1) - 6,600,000 =			
				()	: 4,540,000	4,540,000	
				× 1 =			
				()	: (8,521,000	3,981,000	
				× 1) - 4,540,000 =			
) - 8521000 =	: (6,723,000 × 1	-1,798,000	
				()	: 2,900,000 ×	2,900,000	
				1 =			
				()	: 3,272,000	3,272,000	
				× 1 =			
				()		27,960,000	
				: 27,960,000 × 1 =			

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								()	
가									
								()	8,388,000
								: (36,348,000 × 1) - 27,960,000 =	
								()	10,590,000
								: (46,938,000 × 1) - 36,348,000 =	
								()	1,600,000
								1,600,000 × 1 =	
								()	4,086,000
								: 4,086,000	
								× 1 =	
								()	3,583,000
								: (7,669,000	
								× 1) - 4,086,000 =	
								()	-1,619,000
								: (6,050,000 × 1)	
								- 7669000 =	
								()	100,000
								: 100,000	
								× 1 =	
								()	3,000,000
								: ()	
								3,000,000 × 1 =	
								()	2,051,000
								: 2,051,000	
								× 1 =	
								()	1,026,000
								: ()	
								1,026,000 × 1 =	
								()	50,000
								: 50,000	
								× 1 =	
								()	100,000
								: ()	
								100,000 × 1 =	
								()	19,472,000
								: ()	
								19,472,000 × 1 =	
								()	1,630,000
								: ()	
								1,630,000 × 1 =	
								()	200,000
								: 200,000	
								× 1 =	
								()	800,000
								: 800,000 ×	
								1 =	
								()	100,000
								: 100,000 × 1 =	
								()	17,000,000
								: 17,000,000 × 1	
								=	
								()	1,019,000
								: ()	
								1,019,000 × 1 =	
								()	1,362,000
								: 1,362,000 ×	
								1 =	
								()	35,000
								: ()	
								35,000 × 1 =	
2.				202	0	202			
1.				2	0	2			
1.				2	0	2			
1.				2	0	0	2015	: 330 × 1 =	1,000
							2016	: 10 × 1 =	1,000
2.				200	0	200			
1.				200	0	200			

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								()	
가									
			1.		200	0	0	()	: 200,000 × 1 = 200,000
2.					479,216	439,165	40,051		
	1.				466,643	428,385	38,258		
		1.			466,643	428,385	38,258		
			1.		196,026	194,110	1,916		
				1.	196,026	0	0		: 173,374,000 × 1 = 173,374,000
									: -28,372,000 = -28,372,000
									: 5,058,000 × 1 = 5,058,000
									: 165,000 = 165,000
									: 25,536,000 × 1 = 25,536,000
									: 24,768,000 × 1 = 24,768,000
									: -4,503,000 = -4,503,000
		2.			203,362	175,448	27,914		
			1.		203,362	0	0		: 170,136,000 × 1 = 170,136,000
									: -33,379,000 = -33,379,000
								()	: 61,365,000 = 61,365,000
								()	: 6,610,000 × 1 = 6,610,000
								=	
								()	: 2,900,000 × 1 = 2,900,000
								=	
								()	: 2,000,000 × 1 = 2,000,000
								=	
									: -6,270,000 = -6,270,000
		3.			39,514	33,323	6,191		
			1.		39,514	0	0		: 15,400,000 × 1 = 15,400,000
									: -2,861,000 = -2,861,000
									: 19,118,000 × 1 = 19,118,000
									: -5,342,000 = -5,342,000
									: 19,248,000 × 1 = 19,248,000
									: -6,049,000 = -6,049,000
		4.			4,500	4,380	120		

								()	
가									
			1.	4,500	0	0		: 65,000 × 79 =	5,135,000
								: -635,000 =	-635,000
			5.	23,241	21,124	2,117			
			1.	23,241	0	0		: 110,000 × 18 × 11 =	21,780,000
								: 1,461,000 =	1,461,000
			2.	12,573	10,780	1,793			
			1.	7,450	9,050	-1,600			
			1.	7,450	9,050	-1,600			
			1.	7,450	0	0		: 600,000 × 2 =	1,200,000
								: 675,000 × 12 =	8,100,000
								: -2,632,500	-2,632,000
								: 502,000 =	502,000
								: 40,000 × 5 =	200,000
								: 40,000 × 2 =	80,000
			2.	0	80	-80			
			1.	0	80	-80			
			3.	5,123	1,650	3,473			
			1.	1,810	1,500	310			
			1.	1,810	0	0		: 1,000,000 × 1 =	1,000,000
								: 810,000 =	810,000
			2.	3,313	150	3,163			
			1.	3,313	0	0		: 150,000 × 1 =	150,000
								: 3,163,000 =	3,163,000
			3.	29,737	10,126	19,611			
			1.	29,737	10,126	19,611			
			1.	29,737	10,126	19,611			
			1.	29,737	10,126	19,611			
			1.	29,737	0	0		: 10,000,000 × 1 =	10,000,000

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								()		
				가						
								: 16,258,000 × 1 =		16,258,000
								: 3,479,000 × 1 =		3,479,000
					1,464,093	1,268,004	196,089			

: 4 (:)

								()	
가									
1.					2,140	3,001	-861		
1.					0	1,751	-1,751		
	1.				0	1,751	-1,751		
2.					2,140	1,250	890		
	1.				2,140	1,250	890		
		1.			1,960	0	0		
			1.		1,960	0	0	= 70,000 × 28 × 1	1,960,000
			2.		180	0	0		
				1.	180	0	0	-620,000 =	-620,000
								100,000 × 8 =	800,000
2.	/				692,906	551,775	141,131		
1.					345,667	227,921	117,746		
	1.				345,667	227,921	117,746		
		1.			16,179	0	0		
			1.		12,346	0	0	57,550 × 100 =	5,755,000
								90,000 × 10 × 10 =	9,000,000
								-4,418,000 =	-4,418,000
								-1,000,000 =	-1,000,000
								-164,000 =	-164,000
								346,000 × 1 =	346,000
								-2,130,000 =	-2,130,000
								300,000 × 1 =	300,000
								70,000 × 10 × 5 =	3,500,000
								120,000 × 10 =	1,200,000
								-407,000 =	-407,000
								100,000 × 5 =	500,000
								-136,000 =	-136,000
			2.		3,813	0	0	가 -4,566,000 =	-4,566,000

: 4 (:)

							()			
							()			
					가					
							가	-1,621,000 =	-1,621,000	
							가	1,000,000 × 10 =	10,000,000	
			3.		20	0	0	가	-30,000	-30,000
								가	50,000 × 1 =	50,000
			2.		218,694	0	0			
				1.	218,694	0	0	()	3,426,000 × 1 =	3,426,000
									17,987,200 × 10 =	179,872,000
									-25,086,000 =	-25,086,000
									32,896,000 × 1 =	32,896,000
									-9,472,000 =	-9,472,000
								()	3,868,000 × 1 =	3,868,000
								()	4,540,000 × 1 =	4,540,000
								()	4,086,000 × 1 =	4,086,000
								()	7,564,000 × 1 =	7,564,000
								() ()	17,000,000 × 1 =	17,000,000
			3.		20,265	0	0			
				1.	20,265	0	0		-4,503,000 =	-4,503,000
									430 × 320 × 180 =	24,768,000
			4.		200	0	0			
				1.	200	0	0	()	49,370 × 1 =	50,000
									-350,000 =	-350,000
									50,000 × 10	500,000
									=	
			5.		7,100	0	0			
				1.	7,100	0	0		1,900,000 × 1 =	1,900,000
									300,000 × 1 =	300,000
								()	4,900,000 × 1 =	4,900,000
			6.		63,229	0	0			
				1.	63,229	0	0	()	63,229,000 × 1 =	63,229,000

: 4 (:)

				가				()
			7.	20,000	0	0		
			1.	20,000	0	0	() 20,000,000 × 1 =	20,000,000
		2.		9,395	12,605	-3,210		
		1.		8,195	11,355	-3,160		
		1.		1,467	0	0		
			1.	1,467	0	0	() 1,940 × 18 =	35,000
							() 3,160 × 453 =	1,432,000
		2.		1,750	0	0		
			1.	300	0	0	-150,000 =	-150,000
							50,000 × 4 =	200,000
							-50,000 =	-50,000
							100,000 × 2 =	200,000
							100,000 × 1 =	100,000
							-300,000 =	-300,000
							150,000 × 2 =	300,000
			2.	1,200	0	0	350,000 × 2 =	700,000
							200,000 × 2 =	400,000
							=	
							-100,000 =	-100,000
							200,000 × 1 =	200,000
			3.	250	0	0	250,000 × 1 =	250,000
		3.		3,378	0	0		
			1.	3,378	0	0	1 18,000 × 89 =	1,602,000
							1 -159,000 =	-159,000
							4 17,000 × 64 =	1,088,000
							4 -80,000 =	-80,000
							4 22,000 × 10 =	220,000
							10,000 × 20 =	200,000
							-200,000 =	-200,000

: 4 (:)

								()		
가								()		
								2,3,5,6	-116,000 =	-116,000
								2,3,5,6	1,300 × 302 =	393,000
									-55,000 =	-55,000
									100,000 × 1 =	100,000
								(2,3,5,6)	-35,000 =	-35,000
								(2,3,5,6)	35,000 × 12 =	420,000
			4.		100	0	0			
			1.		100	0	0		10,000 × 10	100,000
			5.		1,500	0	0			
			1.		1,500	0	0	()	50,000 × 8	400,000
								=		
								()	300,000	600,000
								× 2 =		
								()	500,000 × 1 =	500,000
			2.		1,200	1,250	-50			
			1.		750	0	0			
			1.		750	0	0		-50,000	-50,000
									160,000 × 5 =	800,000
			2.		450	0	0			
			1.		450	0	0		-50,000 =	-50,000
									500,000 × 1 =	500,000
			3.		278,101	240,285	37,816			
			1.		150,225	148,024	2,201			
			1.		150,225	0	0			
			1.		150,225	0	0		173,374,000 × 1 =	173,374,000
									-28,372,000 =	-28,372,000
									5,058,000 × 1 =	5,058,000
									165,000 =	165,000
			2.		103,035	69,937	33,098			
			1.		46,938	0	0			

: 4 (:)

								()	
가									
			1.	46,938	0	0	()		27,960,000
							27,960,000 × 1 =		
							()		8,388,000
							8,388,000 × 1 =		
							()		10,590,000
							10,590,000 × 1 =		
			2.	56,097	0	0			
			1.	56,097	0	0	()		2,900,000
							2,900,000 × 1 =		
							()		2,000,000
							2,000,000 × 1 =		
							()		6,610,000
							6,610,000 × 1 =		
								-1,798,000 =	-1,798,000
							()		46,385,000
							46,385,000 × 1 =		
		3.		1,600	1,200	400			
			1.	1,600	0	0			
			1.	1,600	0	0	()		1,600,000
							100,000 × 16 =		
		4.		23,241	21,124	2,117			
			1.	23,241	0	0			
			1.	23,241	0	0	()		3,229,000
							3,229,000 × 1 =		
							()		3,240,000
							3,240,000 × 1 =		
							()		3,240,000
							3,240,000 × 1 =		
							()		3,240,000
							3,240,000 × 1 =		
							()		2,604,000
							2,604,000 × 1 =		
							()		2,700,000
							2,700,000 × 1 =		
							()		2,700,000
							2,700,000 × 1 =		
							()		2,288,000
							2,288,000 × 1 =		
		4.		59,743	70,964	-11,221			
			1.	6,200	15,700	-9,500			
			1.	1,000	0	0			
			1.	1,000	0	0	()	5,000 × 10	500,000
							× 10 =		
							()	10,000 × 10	500,000
							× 5 =		
			2.	2,120	0	0			

: 4 (:)

					()			
					()			
가								
			1.	1,920	0	0	() × 4 × 8 = 30,000 × 2	1,920,000
			2.	200	0	0	() × 10 = 30,000 × 2	600,000
							-400,000 =	-400,000
			3.	2,170	0	0		
			1.	900	0	0	() × 10 = 30,000 × 3	900,000
			2.	1,270	0	0	() × 15 = 3,500 × 20	1,050,000
							() × 2 = 2,000 × 55	220,000
			4.	910	0	0		
			1.	910	0	0	50,000 × 8 =	400,000
							() 51,000 × 10 =	510,000
		2.		53,543	55,264	-1,721		
			1.	4,500	0	0		
			1.	4,500	0	0	65,000 × 79 =	5,135,000
							-635,000 =	-635,000
			2.	29,219	0	0		
			1.	29,219	0	0	-6,078,000 =	-6,078,000
							35,297,000 × 1 =	35,297,000
			3.	6,024	0	0		
			1.	6,024	0	0	() 1,040,000 × 1 = (	1,040,000
							() 969,000 × 1 = (	969,000
							() 2,080,000 × 1 = (	2,080,000
							() 1,935,000 × 1 = (	1,935,000
			4.	13,800	0	0		
			1.	13,800	0	0	() 100,000 × 9 × 6 =	5,400,000
							() 1,200,000 × 1 =	1,200,000
							() 7,200,000 × 1 =	7,200,000
		3.		287,885	255,987	31,898		
			1.	208,610	200,141	8,469		

: 4 (:)

				가				()
1.				19,620	20,140	-520		
1.				2,000	0	0		
	1.			2,000	0	0	10,000 × 10 × 20 =	2,000,000
2.				13,080	0	0		
	1.			13,080	0	0	30,000 × 533 =	15,990,000
							-2,910,000 =	-2,910,000
3.				4,540	0	0		
	1.			3,840	0	0	30,000 × 2 × 2 × 4 × 8 =	3,840,000
	2.			700	0	0	50,000 × 20	1,000,000
							-300,000 =	-300,000
2.				9,461	12,137	-2,676		
1.				9,461	0	0		
	1.			2,457	0	0	60,000 × 20 × 2	2,400,000
							-150,000 =	-150,000
							103,500 × 2 × 1 =	207,000
	2.			7,004	0	0	270,000 × 10 × 2	5,400,000
							-396,000 =	-396,000
							400,000 × 5 =	2,000,000
3.				23,904	2,200	21,704		
1.				3,410	0	0		
	1.			400	0	0	200,000 × 1 =	200,000
							200,000 × 1 =	200,000
	2.			3,010	0	0	300,000 × 5 × 1	1,500,000
							300,000 × 5 × 1	1,500,000
							-490,000	-490,000
							100,000 × 5 × 1	500,000
2.				20,494	0	0		
	1.			18,836	0	0	() × 1 × 4 =	1,569,290 6,278,000

: 4 (:)

								()		
가										
								()	1,569,290	7,847,000
								x 1 x 5 =		
								()	1,569,290	3,139,000
								x 1 x 2 =		
								()	515,000	515,000
								=		
								()	644,000	644,000
								x 1 =		
								()	313,000	313,000
								x 1 =		
								()		100,000
								100,000 x 1 =		
			2.		1,658	0	0	()	4	623,000
								623,000 x 1 =		
								()	4	779,000
								779,000 x 1 =		
								()	4	256,000
								256,000 x 1 =		
	4.				1,900	0	1,900			
		1.			1,900	0	0			
			1.		300	0	0	' ,	30,000	300,000
								x 10 =		
			2.		1,600	0	0	, 400,000 x 4 =		1,600,000
	5.				33,251	36,676	-3,425			
		1.			1,379	0	0			
			1.		1,379	0	0	-122,000 =		-122,000
								25,000 x 10 x 2 =		500,000
								-19,000 =		-19,000
								6,000 x 25 x 1 =		150,000
								-330,000 =		-330,000
								15,000 x 20 x 2		600,000
								=		
								30,000 x 6 x 1 =		180,000
								-180,000 =		-180,000
								2,000 x 75 x 4 =		600,000
								7,000 x 3 x 20 =		420,000
								-420,000 =		-420,000
		2.			31,872	0	0			
			1.		29,298	0	0	()		6,477,000
								2,159,000 x 3 =		

: 4 (:)

									()	
가									()	
									()	6,477,000
									6,477,000 × 1 =	6,477,000
									()	6,477,000
									6,477,000 × 1 =	6,477,000
									()	6,477,000
									6,477,000 × 1 =	6,477,000
									()	100,000
									100,000 × 1 =	100,000
									()	1,067,000
									1,067,000 × 1 =	1,067,000
									()	2,223,000
									2,223,000 × 1 =	2,223,000
			2.		2,574	0	0		()	693,000
									231,000 × 3 = 4	693,000
									()	627,000
									627,000 × 1 = 4	627,000
									()	627,000
									627,000 × 1 = 4	627,000
									()	627,000
									627,000 × 1 = 4	627,000
6.					371	1,400	-1,029			
	1.	()			371	0	0			
		1.			150	0	0		-350,000 =	-350,000
									100,000 × 5 =	500,000
		2.			221	0	0		10,000 × 30 =	300,000
									-79,000 =	-79,000
									-600,000 =	-600,000
									200,000 × 3 =	600,000
7.					55,362	52,569	2,793			
	1.				7,100	0	0			
		1.			7,000	0	0		200,000 × 4 × 2 =	1,600,000
									=	
									10,000 × 10 × 10 =	1,000,000
									500,000 × 2 × 2 =	2,000,000
									-600,000 =	-600,000
									200,000 × 2 =	400,000
									-400,000 =	-400,000
									()	3,000,000
									50,000 × 10 × 6	3,000,000
		2.			100	0	0		-900,000 =	-900,000

: 4 (:)

							()	
							()	
				가				
							500,000 × 2 =	1,000,000
			2.	37,249	0	0		
			1.	34,097	0	0	() 16,001,000 × 1 =	16,001,000
							() 17,895,550 × 1 =	17,895,550
							() 200,000 × 1 =	200,000
			2.	3,152	0	0	() ⁴ 1,575,660 × 1 =	1,576,000
							() ⁴ 1,575,660 × 1 =	1,576,000
			3.	8,962	0	0		
			1.	4,410	0	0	() 30,000 × 2 × 10 × 5 =	3,000,000
							() 30,000 × 2 × 10 × 5 =	3,000,000
							-1,590,000 =	-1,590,000
			2.	1,432	0	0	() 300,000 × 2 =	600,000
							() 420,000 × 2 =	840,000
							-8,000 =	-8,000
			3.	3,120	0	0	() 80,000 × 6 =	480,000
							() 2,640,000 =	2,640,000
			4.	2,051	0	0		
			1.	2,051	0	0	() 2,051,000 × 1 =	2,051,000
			8.	64,741	75,019	-10,278		
			1.	() 990	0	0		
			1.	990	0	0	55,000 × 18 =	990,000
							-540,000 =	-540,000
							30,000 × 18 =	540,000
			2.	() 360	0	0		
			1.	360	0	0	20,000 × 18 =	360,000
			3.	() 200	0	0		
			1.	200	0	0	가 20,000 × 18 =	360,000
							가 -160,000 =	-160,000

: 4 (:)

							()	
							()	
				가				
4.	()	990	0	0				
	1.	990	0	0	55,000 × 18 =		990,000	
5.	()	360	0	0				
	1.	360	0	0	20,000 × 18 =		360,000	
6.	()	270	0	0				
	1.	270	0	0	15,000 × 18 =		270,000	
7.	()	0	0	0				
	1.	0	0	0	150,000 × 2 =		300,000	
					-300,000 =		-300,000	
8.	()	100	0	0				
	1.	100	0	0	20,000 × 5 =		100,000	
					가 500,000 × 1 =		500,000	
					가 -500,000 =		-500,000	
9.	()	0	0	0				
	1.	0	0	0	500,000 × 1 =		500,000	
					-500,000 =		-500,000	
10.	()	4,504	0	0				
	1.	1,800	0	0	300,000 × 6 × 1 =		1,800,000	
	2.	2,704	0	0	2 -866,000 =		-866,000	
					2 1,000,000 × 2 =		2,000,000	
					2 1,866,000		1,866,000	
					× 1 =			
					2 -296,000 =		-296,000	
11.	()	0	0	0				
	1.	0	0	0	3,500,000 × 1 =		3,500,000	
					-3,500,000 =		-3,500,000	
12.	()	250	0	0				
	1.	250	0	0	250,000 × 1 =		250,000	
13.	()	100	0	0				

: 4 (:)

									()	
									()	
가										
									()	100,000
				2.	1,944	0	0	0	100,000 × 1 =	
									()	911,000
									911,000 × 1 =	
									()	343,000
									343,000 × 1 =	
									()	687,000
									687,000 × 1 =	
									()	3,000
									2,400 =	
				2.	79,275	55,846	23,429			
				1.	34,258	18,447	15,811			
				1.	5,000	0	0			
				1.	5,000	0	0		250,000 × 20 × 1	5,000,000
									=	
				2.	4,812	0	0			
				1.	4,812	0	0		500,000 × 6 × 1	3,000,000
									4,000 × 453 × 1	1,812,000
				3.	502	0	0			
				1.	502	0	0		-638,000 =	-638,000
									50,000 × 20 × 1	1,000,000
									10,000 × 20 × 1	200,000
									-60,000 =	-60,000
				4.	98	0	0			
				1.	98	0	0		-2,000 =	-2,000
									10,000 × 10 × 1	100,000
				5.	563	0	0			
				1.	563	0	0		10,000 × 6	60,000
									=	
									-18,000 =	-18,000
									10,000	300,000
									× 30 × 1	
									10,000	300,000
									× 30 × 1	
									-79,000 =	-79,000
				6.	10,177	0	0			
				1.	10,077	0	0		-723,000 =	-723,000

: 4 (:)

				가				()
			1.		291	0	0	
			1.		291	0	0	2,000 × 1 = 2,000
								-2,111,000 = -2,111,000
								200,000 × 12 = 2,400,000
			2.		4,072	0	0	
			1.		4,072	0	0	() 572,000 × 1 = 572,000
								() 27,000 × 100 = 2,700,000
								() 19,000 × 10 = 190,000
								() 10,000 × 61 = 610,000
			3.		200	0	0	
			1.		200	0	0	() 200,000 × 1 = 200,000
			4.		790	765	25	
			1.		790	0	0	
			1.		790	0	0	6 5,000 × 83 × 1 = 415,000
								2 5,000 × 75 × 1 = 375,000
4.					216,272	200,351	15,921	
		1.			209,532	183,283	26,249	
		1.			142,677	138,553	4,124	
		1.			136,757	0	0	
		1.			2,640	0	0	-360,000 = -360,000
								10,000 × 300 = 3,000,000
								=
		2.			134,117	0	0	30,000 × 40 × 12 = 14,400,000
								6,415,000 = 6,415,000
								-10,800,000 = -10,800,000
								30,000 × 30 × 12 = 10,800,000
								=
								-1,136,000 = -1,136,000
								50,000 × 20 × 12 = 12,000,000
								=
								-1,012,000 = -1,012,000

: 4 (:)

							()		
가									
								$30,000 \times 50 \times 12 =$	18,000,000
								$30,000 \times 40 \times 12$	14,400,000
								=	
								2,157,000 =	2,157,000
								-947,000 =	-947,000
								$30,000 \times 20 \times 12$	7,200,000
								=	
								$30,000 \times 40 \times 12 =$	14,400,000
								-994,000 =	-994,000
								$30,000 \times 40 \times 12 =$	14,400,000
								-3,301,000 =	-3,301,000
								-7,958,000 =	-7,958,000
								$30,000 \times 30 \times 12$	10,800,000
								=	
								-14,400,000 =	-14,400,000
								$30,000 \times 40 \times 12 =$	14,400,000
								$30,000 \times 50 \times 12$	18,000,000
								=	
								2,638,000 =	2,638,000
								$30,000 \times 30 \times 12 =$	10,800,000
								3,855,000 =	3,855,000
								FCP $30,000 \times 20 \times 12 =$	7,200,000
								FCP -7,200,000 =	-7,200,000
				3.	0	0	0	-336,000 =	-336,000
								$336,000 \times 1 =$	336,000
				2.	4,000	0	0		
				1.	3,900	0	0	() $3,900,000 \times 1 =$	3,900,000
				2.	100	0	0	() $100,000 \times 1 =$	100,000
				3.	1,920	0	0		
				1.	1,920	0	0	() $1,920,000 \times 1$ =	1,920,000
				2.	66,855	44,730	22,125		
				1.	66,515	0	0		

: 4 (:)

								()				
가								()				
				1.	66,265	0	0	() 61,365,000	61,365,000			
								() 2,900,000 × 1 =	2,900,000			
								() 2,000,000 × 1 =	2,000,000			
							2.	250	0	0	250,000 × 1 =	250,000
						2.		340	0	0		
							1.	340	0	0	() 10,000 × 1 × 661 =	6,610,000
											-6,270,000 =	-6,270,000
						2.		6,440	15,412	-8,972		
							1.	6,440	15,412	-8,972		
							1.	5,078	0	0		
							1.	15	0	0	-540,000 =	-540,000
											5,000 × 36 × 3 =	540,000
											-70,000 =	-70,000
											70,000 × 1 =	70,000
											100,000 × 2 =	200,000
							-185,000 =	-185,000				
			2.	0	0	0	-200,000 =	-200,000				
							50,000 × 4 =	200,000				
			3.	0	0	0	-2,000,000 =	-2,000,000				
							400,000 × 5 =	2,000,000				
			4.	5,063	0	0	-4,137,000 =	-4,137,000				
							10,000 × 460 × 2 =	9,200,000				
			2.	1,362	0	0						
			1.	1,362	0	0	() 9,080 × 150 =	1,362,000				
		3.		0	1,356	-1,356						
			1.	0	1,356	-1,356						
		4.		300	300	0						
			1.	300	300	0						

: 4 (:)

				가				()
			1.		300	0	0	
			1.		300	0	0	50,000 × 1 = 300,000
5.					27,008	62,944	-35,936	
	1.				14,549	9,885	4,664	
		1.			14,549	9,885	4,664	
			1.		3,747	0	0	
			1.		3,747	0	0	50,000 × 20 × 2 = 2,000,000
								= 23,000 × 19 = 437,000
								-650,000 = -650,000
								40,000 × 20 × 1 = 800,000
								500 × 20 × 50 = 500,000
								1,100 × 600 = 660,000
			2.		3,800	0	0	
			1.		3,550	0	0	15,000 × 25 × 2 = 750,000
								10,000 × 10 = 100,000
								100,000 × 1 × 8 = 800,000
								10,000 × 30 = 300,000
								100,000 × 2 = 200,000
								100,000 × 4 = 400,000
								200,000 × 2 = 400,000
								600,000 × 1 = 600,000
			2.		250	0	0	-350,000 = -350,000
								15,000 × 40 × 1 = 600,000
			3.		700	0	0	
			1.		700	0	0	50,000 × 2 = 100,000
								600,000 × 1 = 600,000
			2.		0	0	0	-600,000 = -600,000
								300,000 × 1 × 2 = 600,000

: 4 (:)

							()	
							()	
				가				
			4.	800	0	0		
			1.	400	0	0	$50,000 \times 8$	400,000
			2.	400	0	0	$-100,000 =$	-100,000
							$5,000 \times 25$	500,000
							$\times 4 =$	
			5.	1,500	0	0		
			1.	1,500	0	0	$30,000 \times 5 \times 10 =$	1,500,000
			6.	500	0	0		
			1.	500	0	0	$5,000 \times 100 =$	500,000
			7.	0	0	0		
			1.	0	0	0	$-2,000,000 =$	-2,000,000
							$2,000 \times 500 \times 2 =$	2,000,000
			8.	502	0	0		
			1.	502	0	0	$-98,000 =$	-98,000
							$15,000 \times 40$	600,000
							$=$	
			9.	3,000	0	0		
							()	
			1.	1,000	0	0	$250,000 \times 4 =$	1,000,000
			2.	200	0	0	$200,000 \times 1 =$	200,000
			3.	1,300	0	0	$6,480 \times 27 \times 4 =$	700,000
							()	$75,000 \times 8 =$
								600,000
			4.	500	0	0	()	$18,500 \times 27 =$
								500,000
			2.	2,098	2,638	-540		
			1.	1,538	2,078	-540		
			1.	878	0	0		
			1.	878	0	0	$500 \times 192 \times 3$	288,000
							$=$	
							$3,500 \times 100 =$	350,000
							$4,000 \times 60$	240,000
							$=$	
			2.	660	0	0		
			1.	300	0	0	$150,000 \times 2 =$	300,000

: 4 (:)

				가				()
			2.	360	0	0		60,000 × 3 × 2 = 360,000
		2.		560	560	0		
			1.	560	0	0		
			1.	300	0	0		150,000 × 2 = 300,000
			2.	180	0	0		60,000 × 3 × 1 = 180,000
			3.	80	0	0		20,000 × 4 = 80,000
								=
		3.		2,970	7,941	-4,971		
			1.	500	570	-70		
			1.	500	0	0		
			1.	500	0	0		-70,000 = -70,000
								35,000 × 2 = 70,000
								250,000 × 2 × 1 = 500,000
								=
			2.	2,470	7,371	-4,901		
			1.	170	0	0		
			1.	170	0	0		170,000 × 1 = 170,000
								-1,176,000 = -1,176,000
								49,000 × 24 = 1,176,000
			2.	2,300	0	0		
			1.	2,300	0	0		50,000 × 10 = 500,000
								-935,000 = -935,000
								55,000 × 17 = 935,000
								20,000 × 15 = 300,000
								60,000 × 25 = 1,500,000
								100,000 × 5 = 500,000
								-500,000 = -500,000
		4.		7,391	42,480	-35,089		
			1.	7,391	42,480	-35,089		
			1.	7,141	0	0		

: 4 (:)

								()	
가								()	
			1.	7,141	0	0	FC	1,055,500 × 2 =	2,111,000
							FC	1,200,000 × 5 =	6,000,000
							FC	-970,000 =	-970,000
			2.	250	0	0			
			1.	250	0	0		250,000 × 1 =	250,000
6.				237,882	193,946	43,936			
	1.			63,642	57,815	5,827			
		1.		38,701	40,091	-1,390			
			1.	6,724	0	0			
			1.	3,400	0	0		10,000 × 10 =	100,000
								80,000 × 10 =	800,000
								50,000 × 10 =	500,000
								10,000 × 40 × 5 =	2,000,000
			2.	3,324	0	0		277,000 × 12 =	3,324,000
			2.	31,977	0	0			
			1.	13,357	0	0		16,500 × 30 =	495,000
								10,000 × 40 × 6 =	2,400,000
								100,000 × 15 =	1,500,000
								20,000 × 50 =	1,000,000
								20,000 × 20 × 7 =	2,800,000
								20,000 × 25 × 2 =	1,000,000
								100,000 × 3 =	300,000
								-200,000 =	-200,000
								12,000 × 6 × 12 =	864,000
								99,000 × 2 =	198,000
								300,000 × 4 =	1,200,000
								110,000 × 10 =	1,100,000
								70,000 × 10 =	700,000

: 4 (:)

							()		
							()		
가									
				2.	180	0	0	12,000 × 10 × 1 =	120,000
								60,000 × 1 =	60,000
				3.	11,700	0	0	10,000 × 40 × 12 =	4,800,000
								-300,000 =	-300,000
								30,000 × 20 × 12 =	7,200,000
				4.	760	0	0	-200,000 =	-200,000
								7,000 × 4 × 20 =	560,000
								200,000 × 2 =	400,000
				5.	480	0	0	20,000 × 6 × 4 =	480,000
				6.	5,500	0	0	300,000 × 5 =	1,500,000
								200,000 × 20 =	4,000,000
				2.	0	13,443	-13,443		
				3.	6,269	4,281	1,988		
				1.	5,250	0	0		
				1.	4,920	0	0	195,000 × 12 =	2,340,000
								6,000 × 25 × 12 =	1,800,000
								1,300 × 2 × 25 × 12 =	780,000
				2.	30	0	0	30,000 × 1 =	30,000
				3.	300	0	0	150,000 × 2 =	300,000
				2. ()	1,019	0	0		
				1.	1,019	0	0	() 503,000 × 1 =	503,000
								() 52,000 × 1 × 3 =	156,000
								() 120,000 × 1 × 3 =	360,000
				4.	18,672	0	18,672		
				1.	18,672	0	0		
				1.	11,992	0	0	40,000 × 2 × 2 =	160,000
								100,000 × 4 × 2 =	800,000
								(A4) 40,000 × 3 =	120,000

: 4 (:)

							()	
							()	
가								
								300,000 × 1 = 300,000
								132,000 × 12 = 1,584,000
								100,000 × 2 = 200,000
								662,500 × 2 = 1,325,000
								5,479,000 × 1 = 5,479,000
								2,000,000 = 2,000,000
								-2,376,000 = -2,376,000
								200,000 × 4 = 800,000
								300,000 × 2 = 600,000
								20,000 × 50 = 1,000,000
				2.	3,000	0	0	250,000 × 12 = 3,000,000
				3.	1,780	0	0	-2,000,000 = -2,000,000
								3,300,000 × 1 = 3,300,000
								40,000 × 12 = 480,000
				4.	900	0	0	10,000 × 45 = 450,000
								30,000 × 15 = 450,000
				5.	1,000	0	0	1,000,000 × 1 = 1,000,000
				2.	171,690	134,874	36,816	
				1.	171,690	134,874	36,816	
				1.	62,550	0	0	
				1.	40,000	0	0	4,000,000 × 10 = 40,000,000
				2.	12,000	0	0	-6,000,000 = -6,000,000
								1,500,000 × 12 = 18,000,000
				3.	10,550	0	0	-400,000 = -400,000
								350,000 × 12 = 4,200,000
								-1,290,000 = -1,290,000
								500,000 × 12 = 6,000,000
								90,000 × 12 = 1,080,000

: 4 (:)

							()	
							()	
가								
								-900,000 = -900,000
								100,000 × 12 = 1,200,000
								-100,000 = -100,000
								30,000 × 12 = 360,000
								-300,000 = -300,000
								350,000 × 2 = 700,000
							CCTV	85,000 × 12 = 1,020,000
							CCTV	-1,020,000 = -1,020,000
	2.				0	0	0	
		1.			0	0	0	-520,000 = -520,000
								1,300 × 200 × 2 = 520,000
	3.				68,194	0	0	
		1.			68,194	0	0	-48,000 = -48,000
								70,000 × 12 = 840,000
								-60,000 = -60,000
								150,000 × 12 = 1,800,000
								200,000 × 12 = 2,400,000
								-310,000 = -310,000
								5,000,000 × 1 = 5,000,000
								-120,000 = -120,000
								170,000 × 12 = 2,040,000
								160,000 × 4 × 12 = 7,680,000
								200,000 × 12 = 2,400,000
								-324,000 = -324,000
								2,600,000 × 12 = 31,200,000
								-2,600,000 = -2,600,000
								480,000 × 1 = 480,000
								-1,500,000 = -1,500,000

: 4 (:)

							()	
가								
								132,000 × 30 = 3,960,000
								100,000 × 12 = 1,200,000
								-144,000 = -144,000
								1,300,000 × 11 = 14,300,000
			4.		40,946	0	0	
			1.		760	0	0	95,000 × 8 = 760,000
			2.		35,186	0	0	40,000 × 10 × 10 = 4,000,000
								27,030 × 100 = 2,703,000
								1,325,000 = 1,325,000
								2,000,000 × 5 = 10,000,000
								500,000 × 2 × 8 = 8,000,000
								1,000,000 × 9 = 9,000,000
								500,000 × 10 = 5,000,000
								-4,842,000 = -4,842,000
			3.		5,000	0	0	400,000 × 5 = 2,000,000
								500,000 × 6 = 3,000,000
			3.		2,550	1,257	1,293	
			1.		1,200	1,200	0	
			1.		1,200	0	0	
			1.		1,200	0	0	100,000 × 12 = 1,200,000
			2.		1,350	57	1,293	
			1.		1,350	0	0	
			1.		1,000	0	0	1,000,000 × 1 = 1,000,000
			2.		150	0	0	150,000 × 1 × 1 = 150,000
			3.		200	0	0	2,500 × 40 × 2 = 200,000
			7.		0	0	0	
			1.		0	0	0	
			1.		0	0	0	

: 4 (:)

가									()	
8.					0	0	0			
1.					0	0	0			
1.					0	0	0			
1.	()				0	0	0			
1.					0	0	0	-2,000,000 =		-2,000,000
								2,000,000 × 1 =		2,000,000
2.					0	0	0			
1.					0	0	0	-2,000,000 =		-2,000,000
								-28,000,000 =		-28,000,000
								30,000,000 × 1 =		30,000,000
					1,464,093	1,268,004	196,089			