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2018	.								
1	"	.	"392,569,000	"	"	.	"389,585,000	"	.
4	2018		"		"(2018)		

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3	389,585	392,569			-2,984		-0.8		
		-136	353,106	90.6		-124	5,076	1.3	
		0	100	0.0	/	-859	40,993	10.5	
		-2,798	25,915	6.6		-660	66,238	17.0	
		-50	1,050	0.2		-1,093	22,314	5.7	
		0	9,414	2.4		-673	153,152	39.3	
						425	101,812	26.1	
						0	0	0.0	

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									()	
				가						
1.					353,206	353,342	-136			
1.					353,106	353,242	-136			
	1.				353,106	353,242	-136			
		1.			353,106	353,242	-136			
			1.		170,390	170,390	0			
				1.	182,716	182,852	-136	1) - 3,120,000 =	: (2,984,000 × -136,000	
2.					100	100	0			
	1.				100	100	0			
		1.			100	100	0			
			1.		100	100	0			
2.					26,965	29,813	-2,848			
1.					25,915	28,713	-2,798			
	1.				25,915	28,713	-2,798			
		1.			9,561	10,213	-652			
			1.		9,561	10,213	-652	9,188,000 =	: (3,700 × 12.7 × 191) -	-212,000
								1,025,000 =	: (410 × 5.7 × 250) -	-440,000
	2.				6,500	6,500	0			
		1.			6,500	6,500	0			
	3.				4,646	6,750	-2,104			
		1.			4,646	6,750	-2,104	6,750,000 =	: (140,787 × 33) -	-2,104,000
	4.				5,208	5,250	-42			
		1.			5,208	5,250	-42	5,250,000 =	: (217,000 × 12 × 2) -	-42,000
2.					1,050	1,100	-50			
	1.				250	300	-50			
		1.			250	300	-50			
			1.		250	300	-50		: (25,000 × 2) - 100,000 =	-50,000
	2.				800	800	0			
		1.			800	800	0			

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								()	
				가					
				1.	800	800	0		
3.					9,414	9,414	0		
	1.				9,414	9,414	0		
		1.			9,414	9,414	0		
			1.		9,414	9,414	0		
				1.	9,414	9,414	0		
					389,585	392,569	-2,984		

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									()
				가					()
1.					5,076	5,200	-124		
	1.				1,000	1,000	0		
		1.			1,000	1,000	0		
			1.	()	1,000	1,000	0		
				1.	1,000	1,000	0		
	2.				4,076	4,200	-124		
		1.			4,076	4,200	-124		
			1.		4,076	4,200	-124		
				1.	176	200	-24	(88,000 × 2) -	-24,000
				2.	3,900	4,000	-100	200,000=	-100,000
								4,000,000=	
2.	/				40,993	41,852	-859		
	1.				9,561	10,213	-652		
		1.			9,561	10,213	-652		
			1.		8,976	9,188	-212		
				1.	8,976	9,188	-212	() (3,700 × 12.7 × 191) -	-212,000
				2.	585	1,025	-440		
				1.	585	1,025	-440	(410 × 5.7 × 250) -	-440,000
								1,025,000=	
	2.				8,320	8,349	-29		
		1. []			6,529	6,546	-17		
			1.		483	500	-17		
				1.	393	400	-7	(58,600 × 5) -	-7,000
				2.	90	100	-10	(45,000 × 2) -	-10,000
								100,000=	
			2.		342	342	0		
				1.	0	0	0		
				2.	342	342	0		
			3.		100	100	0		
				1.	100	100	0		
			4.		4,804	4,804	0		

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								()
				가				()
			1.		4,804	4,804	0	
		5. []		()	800	800	0	
			1.		300	300	0	
			2.		500	500	0	
			3.		0	0	0	
		2.			1,791	1,803	-12	
			1.		1,296	1,308	-12	
				1.	1,296	1,308	-12	(27,750 × 1 × 4) - 120,000= -9,000
								(32,910 × 12 × 3) - 1,188,000= -3,000
			2.		495	495	0	
				1.	495	495	0	
		3.			10,804	10,940	-136	
			1.		6,500	6,500	0	
				1.	6,500	6,500	0	
				1.	6,500	6,500	0	
			2.		2,984	3,120	-136	
				1.	2,984	3,120	-136	
				1.	2,984	3,120	-136	(124,330 × 24) - 3,120,000= -136,000
			3.		1,320	1,320	0	
				1. ()	1,320	1,320	0	
				1.	1,320	1,320	0	
		4.			12,308	12,350	-42	
			1.		3,600	3,600	0	
				1. ()	3,600	3,600	0	
				1.	3,600	3,600	0	
			2.		3,500	3,500	0	
				1. ()	3,500	3,500	0	
				1.	2,100	2,100	0	

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								()
				가				()
				2.	682	630	52	(227,330 × 3) - 630,000= 52,000
				3.	718	770	-52	(118,000 × 1) - 170,000= -52,000
		3.			5,208	5,250	-42	
			1.		5,208	5,250	-42	
				1.	5,208	5,250	-42	(217,000 × 12 × 2) - 5,250,000= -42,000
3.					66,238	66,898	-660	
	1.				26,936	27,326	-390	
		1.			3,108	3,730	-622	
			1.		1,008	1,630	-622	
				1.	600	1,200	-600	- 600,000 = -600,000
				2.	408	430	-22	(6,500 × 10) - 50,000= 15,000
								- (9,650 × 14 × 2) - 260,000= 11,000
								(2,550 × 14 × 2) - 120,000= -48,000
			2.	()	2,100	2,100	0	
				1.	780	780	0	(5,000 × 0) - 100,000= -100,000
								(15,590 × 25 × 2) - 500,000= 280,000
								(3,000 × 30 × 0) - 180,000= -180,000
				2.	120	120	0	
				3.	1,200	1,200	0	
		2.			100	100	0	
			1.		100	100	0	
				1.	100	100	0	
		3.			827	830	-3	
			1.		647	650	-3	
				1.	647	650	-3	(64,700 × 10) - 650,000= -3,000
				2.	180	180	0	
				1.	180	180	0	
		4.			400	400	0	

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								()
				가				()
			1.		400	400	0	
			1.		400	400	0	
		5.			7,986	8,000	-14	
			1.	가	4,386	4,400	-14	
			1.		3,366	3,380	-14	(99,410 × 3 × 8) - 2,400,000= -14,000
			2.		1,020	1,020	0	
			2.		3,600	3,600	0	
			1.		3,600	3,600	0	(141,800 × 25) - 2,100,000= 1,445,000
								(55,000 × 1) - 1,500,000= -1,445,000
			3.		0	0	0	
			1.		0	0	0	
		6.			7,417	7,420	-3	
			1.		1,298	1,300	-2	
			1.		250	250	0	
			2.		598	600	-2	(598,000 × 1) - 600,000= -2,000
			3.		450	450	0	
			2.	()	1,920	1,920	0	
			1.		1,920	1,920	0	
			3.	()	1,099	1,100	-1	
			1.		920	921	-1	(61,600 × 5) - 321,000= -13,000
								(가) (102,000 × 6) - 600,000= 12,000
			2.		179	179	0	
			4.	()	3,100	3,100	0	
			1.		3,100	3,100	0	(173,500 × 10) - 1,870,000= -135,000
								(45,000 × 14) - 495,000= 135,000
		7.			1,280	1,280	0	
			1.		330	330	0	
			1.		330	330	0	

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								()
				가				()
			2.		450	450	0	
			1.		450	450	0	
			3.		() 500	500	0	
			1.		500	500	0	
		8.			1,350	1,350	0	
			1.		350	350	0	
			1.		350	350	0	
			2.		1,000	1,000	0	
			1.		600	600	0	
			2.		400	400	0	
		9.			4,468	4,216	252	
			1.		1,300	800	500	
			1.		1,300	800	500	(50,000 × 26) - 500,000
								800,000=
			2.		786	1,034	-248	
			1.		0	0	0	
			2.		752	1,000	-248	(284,000 × 1) - -16,000
								300,000=
								(40,000 × 4) - -140,000
								300,000=
								(27,000 × 4) - -92,000
								200,000=
			3.		34	34	0	
			3.	()	722	722	0	
			1.		722	722	0	
			4.	()	960	960	0	
			1.		960	960	0	
			5.	()	700	700	0	
			1.		700	700	0	
		2.			14,302	14,572	-270	
			1.		5,693	5,386	307	
			1.		2,105	1,800	305	

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								()
				가				()
			1.		2,105	1,800	305	(526,250 × 4) - 1,800,000= 305,000
			2.		1,961	1,961	0	
			1.		1,961	1,961	0	
			3.		350	350	0	
			1.		350	350	0	
			4.		498	500	-2	
			1.		498	500	-2	가 (98,000 × 1) - 100,000= -2,000
			5.		779	775	4	
			1.		779	775	4	(21,120 × 34) - 700,000= 19,000
								(12,000 × 5) - 75,000= -15,000
			2.		6,174	6,750	-576	
			1.		6,174	6,750	-576	
			1.		6,174	6,750	-576	(143,580 × 43) - 6,750,000= -576,000
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
			4.		880	880	0	
			1.		80	80	0	
			1.		80	80	0	
			2.		800	800	0	
			1.		800	800	0	
			5.		555	556	-1	
			1.		299	300	-1	
			1.		299	300	-1	(9,960 × 30 × 1) - 300,000= -1,000
			2.	()	256	256	0	
			1.		256	256	0	
		3.			25,000	25,000	0	
		1.			25,000	25,000	0	

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								()
				가				
			1.	()	25,000	25,000	0	
			1.		345	345	0	
			2.		3,508	3,700	-192	(32,000 × 77.6) - 2,580,000= -96,000
								(16,000 × 64) - 1,120,000= -96,000
			3.		14,676	14,960	-284	(14,125 × 23 × 14)- 4,548,000= 1,000
								(27,750 × 12) - 541,000= -208,000
								(6,768 × 23 × 6) - 911,000= 23,000
								(620,000 × 1) - 720,000= -100,000
			4.		4,576	4,100	476	(18,158 × 12 × 21) - 4,100,000= 476,000
			5.		1,250	1,250	0	
			6.		645	645	0	
4.					22,314	23,407	-1,093	
	1.				17,149	18,020	-871	
		1.			17,149	18,020	-871	
			1.		6,738	11,520	-4,782	
			1.		2,784	9,216	-6,432	(32,000 × 2 × 43.5) - 9,216,000= -6,432,000
			2.		2,304	2,304	0	
			3.		830	0	830	26,000 × 5 = 130,000
								35,000 × 20 700,000
			4.		820	0	820	820,000 × 1 = 820,000
			2.		7,040	6,500	540	
			1.		7,040	6,500	540	() (499,200 × 5) - 1,956,000= 540,000
			3.		3,371	0	3,371	
			1.		1,566	0	1,566	30,000 × 3 × 17.4 = 1,566,000
			2.		995	0	995	10,000 × 15 × 4 = 600,000
								45,000 × 4 180,000
								=
								3,000 × 15 × 4 = 180,000
								5,000 × 7 = 35,000

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								()
				가				()
				3.	810	0	810	405,000 × 2 = 810,000
	2.				4,065	4,037	28	
		1.			4,065	4,037	28	
			1.		2,888	3,000	-112	
				1.	2,888	3,000	-112	(1,444,000 × 2) - 3,000,000= -112,000
			2.		554	400	154	
				1.	554	400	154	(277,000 × 2) - 400,000= 154,000
			3.		482	496	-14	
				1.	386	400	-14	(6,800 × 10 × 2) - 150,000= -14,000
				2.	96	96	0	
			4.416	()	141	141	0	
				1.	141	141	0	
	3.				1,100	1,350	-250	
		1.			1,100	1,350	-250	
			1.		1,000	1,250	-250	
				1.	900	1,000	-100	(300,000 × 1) -400,000 = -100,000
				2.	100	250	-150	- 150,000= -150,000
			2.		100	100	0	
				1.	49	49	0	
				2.	51	51	0	
	5.				153,152	153,825	-673	
		1.			5,262	5,261	1	
			1.		5,262	5,261	1	
				1.	1,221	1,220	1	
				1.	1,221	1,220	1	(40,050 × 12) - 480,000= 1,000
			2.		811	811	0	
				1.	811	811	0	
			3.		200	200	0	

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								()
				가				()
			1.		200	200	0	
		4.			850	850	0	
			1.		850	850	0	
		5.			400	400	0	
			1.		400	400	0	
		6.	가		400	400	0	
			1.		400	400	0	
		7.			1,380	1,380	0	
			1.		500	500	0	
			2.		300	300	0	
			3.		580	580	0	- 100,000 = -100,000
								(145,000 × 4) - 480,000= 100,000
	2.				839	1,085	-246	
		1.			274	520	-246	
			1.		0	200	-200	
			1.		0	200	-200	- 200,000 = -200,000
		2.			74	120	-46	
			1.		74	120	-46	(74,000 × 1) - 120,000= -46,000
		3.			200	200	0	
			1.		200	200	0	
		2.			565	565	0	
			1.		565	565	0	
			1.		565	565	0	
	3.				116,000	116,000	0	
		1.			116,000	116,000	0	
			1.	()	16,345	15,080	1,265	
			1.		14,024	12,080	1,944	(104,000 × 43)-4,700,000 = -228,000
								(6,955 × 43 × 6)-3,150,000 = -1,355,000

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									()
				가					()
									(100,790 × 43 × 1)-3,040,000 = 1,294,000
									(1,900 × 43)-180,000 = -98,000
									-200,000 × 1 = -200,000
									-165,000 × 1 = -165,000
									(18,900 × 43)-225,000 = 588,000
									(58,200 × 10)-420,000 = 162,000
									97,300 × 20 = 1,946,000
				2.	2,321	3,000	-679		(324,000 × 6) - 2,400,000= -456,000
									(188,500 × 2) - 600,000= -223,000
				2.	() 7,491	7,490	1		
				1.	7,491	7,490	1		(13,300 × 10) - 500,000= -367,000
									(46,800 × 20) - 750,000= 186,000
									(150,900 × 10) - 1,340,000= 169,000
									(247,500 × 2) - 500,000= -5,000
									(201,800 × 10) - 2,000,000= 18,000
				3.	() 9,164	9,284	-120		
				1.	6,060	6,160	-100		(50,000 × 9 × 2) - 1,000,000= -100,000
				2.	820	840	-20		(2,750 × 20 × 4) - 240,000= -20,000
				3.	1,220	1,220	0		
				4.	64	64	0		
				5.	1,000	1,000	0		
				4.	- () 46,004	46,016	-12		
				1.	46,004	46,016	-12		(197,650 × 40 × 1) - 12,000,000= -4,094,000
									(82,120 × 40) - 2,800,000= 485,000
									(291,220 × 40) - 8,000,000= 3,649,000
									(4,370 × 40) - 800,000= -625,000
									(17,100 × 40) - 4,000,000= -3,316,000
									(50,000 × 3) - 300,000= -150,000

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								()
				가				
								(552,600 × 40) - 17,720,000= 4,384,000
								(51,000 × 1) - 396,000= -345,000
			5.	— ()	33,496	34,630	-1,134	
				1.	1,553	2,682	-1,129	(391,000 × 1) - 600,000= -209,000
								(145,250 × 8) - 1,082,000= 80,000
								- 1,000,000 = -1,000,000
				2.	1,152	1,152	0	
				3.	600	946	-346	(600,000 × 1) - 946,000= -346,000
				4.	1,708	1,120	588	58,800 × 10 = 588,000
				5.	1,647	1,700	-53	(411,750 × 4) - 1,700,000= -53,000
				6.	4,137	4,150	-13	(359,800 × 10) - 3,200,000= 398,000
								(53,900 × 10) - 950,000= -411,000
				7.	22,699	22,880	-181	(140,800 × 6 × 3) - 3,060,000= -525,000
								3D (1,438,000 × 1) - 3,015,000= -1,577,000
								ev3 (2,893,000 × 2) - 4,000,000= 1,786,000
								(2,075,000 × 1) - 1,940,000= 135,000
			6.	—	(3),500	3,500	0	
				1.	1,190	1,000	190	(59,500 × 20) - 1,000,000= 190,000
				2.	2,310	2,500	-190	(1,310,000 × 1) - 1,500,000= -190,000
			4.		15,654	15,698	-44	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		14,654	14,698	-44	
				1.	14,654	14,698	-44	
				1.	5,748	5,748	0	
				2.	8,400	7,950	450	450,000 × 1 = 450,000
				3.	506	1,000	-494	(506,000 × 1) - 1,000,000= -494,000

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								()
				가				()
5.					15,397	15,781	-384	
	1.				15,397	15,781	-384	
		1.			5,097	5,900	-803	
			1.		4,657	5,450	-793	(722,000 × 1) - 800,000= -78,000
								(3,935,000 × 1) - 4,650,000= -715,000
			2.		440	450	-10	가 (440,000 × 1) - 450,000= -10,000
		2.			10,300	9,881	419	
			1.		10,300	9,881	419	(10) (4,955,000 × 1) - 5,000,000= -45,000
								(5) (3,662,000 × 1) - 3,130,000= 532,000
								(3) (1,683,000 × 1) - 1,751,000= -68,000
6.					101,812	101,387	425	
	1.				32,332	31,434	898	
		1.			32,332	31,434	898	
			1.		5,970	5,910	60	
				1.	2,970	2,910	60	(20,000 × 8 × 3) - 300,000= 180,000
								(50,000 × 1 × 4) - 300,000= -100,000
								(50,000 × 1 × 2) - 150,000= -50,000
								(260,000 × 4) - 600,000= 440,000
								(210,000 × 4) - 1,250,000= -410,000
			2.		3,000	3,000	0	
		2.			22,362	21,524	838	
			1.		8,868	10,520	-1,652	(125,000 × 4 × 1) - 1,600,000= -1,100,000
								(400,000 × 1 × 1) - 700,000= -300,000
								(187,000 × 2 × 12) - 4,560,000= -72,000
								(25,000 × 0 × 12) - 300,000= -300,000
								(40,000 × 12) - 360,000= 120,000
			2.		150	150	0	
			3.		13,230	10,740	2,490	(15,000 × 14 × 17) - 3,900,000 = -330,000

: 3 (:)

								()
				가				()
								(30,000 × 14 × 23)-6,840,000 = 2,820,000
			4.		114	114	0	
		3.		()	4,000	4,000	0	
			1.		1,200	1,200	0	
			2.		2,800	2,800	0	
2.					65,603	65,263	340	
	1.				65,603	65,263	340	
		1.			16,629	15,169	1,460	
			1.		8,280	7,200	1,080	(690,000 × 1 × 12) - 7,200,000= 1,080,000
			2.		1,200	720	480	(100,000 × 1 × 12) - 720,000= 480,000
			3.		7,149	7,249	-100	(50,000 × 1 × 0) - 100,000= -100,000
		2.			692	720	-28	
			1.		692	720	-28	(900 × 768 × 1) - 720,000= -28,000
		3.			25,348	26,384	-1,036	
			1.		25,348	26,384	-1,036	(1,815,330 × 1 × 12) - 22,820,000= -1,036,000
		4.			16,670	16,500	170	
			1.		15,200	15,000	200	(200,000 × 16) - 4,000,000= -800,000
								(1,000,000 × 12) - 11,000,000= 1,000,000
			2.		1,470	1,500	-30	() (790,000 × 1) - 800,000= -10,000
								() (680,000 × 1) - 700,000= -20,000
		5.			0	300	-300	
			1.		0	300	-300	(150,000 × 0) - 300,000= -300,000
		6.			3,624	3,550	74	
			1.		3,624	3,550	74	(380,000 × 9) - 3,200,000= 220,000
								(204,000 × 1) - 350,000= -146,000
		7.			2,640	2,640	0	
			1.		2,640	2,640	0	
3.					3,877	4,690	-813	

: 3 (:)

								()		
				가						
		1.			950	1,550	-600			
			1.			950	1,550	-600		
				1.		150	750	-600	(15,000 × 1 × 10) - 750,000=	-600,000
					2.		800	800	0	
				2.			2,927	3,140	-213	
		1.			927	1,140	-213			
			1.		200	200	0			
				2.		160	300	-140	(160,000 × 1) - 300,000=	-140,000
				3.		100	100	0		
				4.		168	240	-72	(8,000 × 3 × 7) - 240,000=	-72,000
				5.		299	300	-1	(29,900 × 10) - 300,000=	-1,000
			2.	()	2,000	2,000	0			
			1.		100	100	0			
				2.		300	300	0		
				3.		1,600	1,600	0		
				4.		0	0	0		
			7.				0	0	0	
			1.			0	0	0		
				1.			0	0	0	
					1.			0	0	0
		1.					0	0	0	
						1.		0	0	0
					389,585	392,569	-2,984			