

2018

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			389,585,000
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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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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		
2.					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	200,000=	(88,000 × 2) - -24,000
				2.	3,900	4,000	-100	4,000,000=	(3,900,000 × 1) - -100,000
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) - 9,188,000=	-212,000
			2.		585	1,025	-440		
				1.	585	1,025	-440	(410 × 5.7 × 250)- 1,025,000=	-440,000
	2.				8,320	8,349	-29		
		1. []			6,529	6,546	-17		
			1.		483	500	-17		
				1.	393	400	-7	(58,600 × 5) - 300,000=	-7,000
				2.	90	100	-10	100,000=	(45,000 × 2) - -10,000
			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) -	-9,000
								120,000=	
								(32,910 × 12 × 3) -	-3,000
								1,188,000=	
			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) -	-136,000
								3,120,000=	
			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.	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.	2,105	1,800	305	1,800,000=	(526,250 × 4) - 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
								= 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) -	-46,000
			3.	200	200	0	120,000=	
			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
							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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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	
								(20,000 × 8 × 3) - 300,000= 180,000
			1.		2,970	2,910	60	(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

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