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									( )	
				가						
1.					359,208	292,909	66,299			
1.					359,208	292,909	66,299			
1.					359,208	292,909	66,299			
1.					359,208	292,909	66,299			
1.					191,691	191,735	-44	2017 : 1,130,000 (157,354,000 × 1 ) - 156,224,000 =		
								2017 : (34,337,000 × 1 ) - 35,511,000 =	-1,174,000	
2.					167,517	101,174	66,343	( ) : (28,690,000 × 1 ) - 14,345,000 =	14,345,000	
								( ) : (9,600,000 × 1 ) - 5,760,000 =	3,840,000	
								( ) ( ) : (3,089,740 × 1 ) - 1,619,000 =	1,471,000	
								( ) ( ) : (2,945,620 × 1 ) - 1,349,000 =	1,597,000	
								( ) : (5,200,000 × 1 ) - 4,200,000 =	1,000,000	
								( ) : (31,786,000 × 1 ) - 17,080,000 =	14,706,000	
								( ) : 40,000 × 1 =	40,000	
								( ) : 300,000 × 1 =	300,000	
								( ) : 1,440,000 × 1 =	1,440,000	
								( ) : 3,000,000 × 1 =	3,000,000	
								( ) : 200,000 × 1 =	200,000	
								( ) : 990,000 × 1 =	990,000	
								( ) : 155,280 × 1 =	155,000	
								( ) : 1,059,890 × 1 =	1,059,000	
								( ) ( ) : 514,850 × 1 =	514,000	
								( ) ( ) : 522,140 × 1 =	522,000	
								( )2017 : 21,000,000 × 1 =	21,000,000	
								ICT ( 가 ) : 164,000 × 1 =	164,000	
2.					97,805	97,805	0			
1.					97,105	97,105	0			
1.					97,105	97,105	0			
1.					45,615	45,615	0			

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								( )	
				가					
			1.		45,615	45,615	0		
			2.		38,290	38,290	0		
			1.		38,290	38,290	0		
			3.		13,200	13,200	0		
			1.		13,200	13,200	0		
	2.				700	700	0		
		1.			200	200	0		
			1.		200	200	0		
			1.		200	200	0		
		2.			500	500	0		
			1.		400	400	0		
			1.		400	400	0		
		2.			100	100	0		
			1.		100	100	0		
	3.				7,273	7,273	0		
		1.			7,273	7,273	0		
			1.		7,273	7,273	0		
			1.		7,273	7,273	0		
			1.		7,273	7,273	0		
					464,286	397,987	66,299		

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								( )
				가				( )
1.					4,587	3,549	1,038	
1.					3,087	2,049	1,038	
	1.				3,087	2,049	1,038	
		1.			100	100	0	
			1.		100	100	0	
		2.			1,949	1,949	0	
			1.		1,502	1,502	0	
			2.		447	447	0	
		3.			1,038	0	1,038	
			1.		1,038	0	1,038	( ) 522,000 × 1 = 522,000
								1,000 × 1 = 1,000
								=
								( ) 514,000 × 1 = 514,000
								1,000 × 1 = 1,000
2.					1,500	1,500	0	
	1.				1,500	1,500	0	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
2.	/				161,070	123,926	37,144	
1.					47,953	47,798	155	
	1.				47,953	47,798	155	
		1.			1,009	854	155	
			1.		1,009	854	155	( ) 155,000 × 1 = 155,000
		2.			4,748	4,748	0	
			1.		1,748	1,748	0	
			2.		3,000	3,000	0	
		3.			39,745	39,745	0	
			1.		39,745	39,745	0	
		4.			2,451	2,451	0	

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								( )
				가				( )
				1.	2,451	2,451	0	
			2.		6,966	6,626	340	
			1. [ ]		4,898	4,558	340	
			1.		1,247	1,040	207	
				1.	1,050	890	160	160,000 × 1 = 160,000
				2.	197	150	47	-150,000 × 1 × 1 = -150,000
								197,000 × 1 = 197,000
			2.		519	938	-419	
				1.	519	938	-419	-47,000 × 1 = -47,000
								-40,000 × 4 × 1 = -160,000
								(4 ) -110,000 × 1 = -110,000
								(1 ) -102,000 × 1 = -102,000
			3.		100	100	0	
				1.	100	100	0	
			4.		1,512	1,300	212	
				1.	1,012	800	212	212,000 × 1 = 212,000
				2.	500	500	0	
			5.		180	180	0	
				1.	180	180	0	
			6. [ ]		1,000	1,000	0	
				1.	550	400	150	150,000 × 1 × 1 = 150,000
				2.	450	600	-150	150,000 × 1 = 150,000
								-300,000 × 1 = -300,000
			7.		340	0	340	
				1.	300	0	300	( ) 50,000 × 1 × 6 = 300,000
				2.	40	0	40	( ) 10,000 × 1 × 4 = 40,000
			2.		2,068	2,068	0	
				1.	1,268	1,268	0	

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								( )
				가				( )
			1.	1,268	1,268	0		
		2.		500	500	0		
			1.	500	500	0		
		3.		300	300	0		
			1.	300	300	0		
	3.			77,102	40,153	36,949		
		1.		31,786	17,080	14,706		
			1.	31,786	17,080	14,706		
			1.	31,786	17,080	14,706	( ) × 1 =	12,946,000 12,946,000
							( ) × 1 =	1,760,000 1,760,000
		2.		38,290	20,105	18,185		
			1.	38,290	20,105	18,185		
			1.	38,290	20,105	18,185	( ) × 1 =	(9,600,000 3,840,000
							( ) (28,690,000 × 1 ) - 14,345,000 =	14,345,000
		3.		990	0	990		
			1.	990	0	990		
			1.	990	0	990	( ) 110,000 × 9 =	990,000
		4.		6,036	2,968	3,068		
			1.	6,036	2,968	3,068		
			1.	6,036	2,968	3,068	( ) 1,596,620 × 1 =	1,597,000
							( ) 1,470,740 × 1 =	1,471,000
	4.			29,049	29,349	-300		
		1.		2,500	2,500	0		
			1.	2,500	2,500	0		
			1.	1,750	1,750	0		
			2.	750	750	0		
		2.		26,549	26,849	-300		
			1.	400	400	0		

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								( )
				가				( )
				1.	400	400	0	
			2.		4,200	4,500	-300	
				1.	4,200	4,500	-300	-300,000 × 1 = -300,000
			3.		21,949	21,949	0	
				1.	12,098	12,098	0	
				2.	5,951	5,951	0	
				3.	3,900	3,900	0	
3.					104,431	97,630	6,801	
	1.				68,196	62,395	5,801	
		1.			8,340	5,340	3,000	
			1.		1,860	1,860	0	
				1.	1,860	1,860	0	
			2.		1,800	1,800	0	
				1.	1,800	1,800	0	
			3.		1,400	1,400	0	
				1.	1,000	1,000	0	
				2.	400	400	0	
			4.	( )	280	280	0	
				1.	280	280	0	
			5.		3,000	0	3,000	
				1.	2,400	0	2,400	( ) 30,000 × 4 × 10 × 2 = 2,400,000
				2.	600	0	600	( ) 10,000 × 10 × 2 = 200,000
								( ) 3,000 × 10 × 10 = 300,000
								( ) 10,000 × 10 × 1 = 100,000
		2.			1,700	1,700	0	
			1.		1,700	1,700	0	
				1.	1,700	1,700	0	
				2.	0	0	0	

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								( )
				가				( )
		3.			2,750	2,550	200	
		1.				2,550	2,550	0
			1.		250	250	0	
			2.		2,300	2,300	0	
		2.				200	0	200
			1.		200	0	200	( ) 8,000 × 25 = 200,000
		4.			2,400	900	1,500	
		1.				2,400	900	1,500
			1.		900	900	0	
			2.		1,500	0	1,500	1,500,000 × 1 = 1,500,000
		5.			1,640	200	1,440	
		1.				200	200	0
			1.		200	200	0	
		2.				1,440	0	1,440
			1.		1,440	0	1,440	( ) 1,440,000 × 1 = 1,440,000
		6.			10,000	10,000	0	
		1.				10,000	10,000	0
			1.		1,200	2,000	-800	-800,000 × 1 = -800,000
			2.		3,411	1,100	2,311	2,311,000 × 1 = 2,311,000
			3.		1,000	1,000	0	
			4.		4,389	5,000	-611	-611,000 × 1 = -611,000
			5.		0	900	-900	-900,000 × 1 = -900,000
		7.			41,366	41,705	-339	
		1.				2,350	2,668	-318
			1.		2,350	2,668	-318	-23,000 × 1 = -23,000
								-20,000 × 16 × 1 = -320,000
								-25,000 × 2 × 1 = -50,000
								-255,000 × 1 = -255,000
								=

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								( )
				가				( )
								30,000 × 11 × 1 = 330,000
			2.		4,852	3,955	897	
				1.	1,618	1,955	-337	-39,500 × 2 × 1 = -79,000
								77,000 × 1 = 77,000
								-33,500 × 10 × 1 = -335,000
				2.	1,834	1,000	834	834,000 × 1 = 834,000
				3.	1,400	500	900	900,000 × 1 = 900,000
				4.	0	500	-500	-500,000 × 1 = -500,000
			3.		120	120	0	
				1.	120	120	0	
			4.		3,320	5,280	-1,960	
				1.	3,320	5,280	-1,960	-40,000 × 1 × 49 = -1,960,000
			5.		84	84	0	
				1.	0	0	0	
				2.	84	84	0	
			6.		4,820	4,400	420	
				1.	4,820	4,400	420	20,000 × 1 × 21 = 420,000
			7.		180	180	0	
				1.	160	160	0	
				2.	20	20	0	
			8.		150	200	-50	
				1.	150	200	-50	, -50,000 × 1 = -50,000
			9.		600	900	-300	
				1.	600	900	-300	-300,000 × 1 = -300,000
			10.		150	150	0	
				1.	150	150	0	
			11.		113	200	-87	
				1.	113	200	-87	-87,000 × 1 = -87,000



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								( )
				가				( )
			12.		11,427	10,368	1,059	
			1.		11,427	10,368	1,059	( ) 1,059,000 × 1 = 1,059,000
			13.		13,200	13,200	0	
			1.		13,200	13,200	0	-490,000 × 5 = -2,450,000
								875,000 × 2 = 1,750,000
								350,000 × 2 = 700,000
		2.			36,235	35,235	1,000	
		1.			19,520	18,520	1,000	
			1.		2,300	2,300	0	
			1.		2,300	2,300	0	
			2.		200	200	0	
			1.		200	200	0	
			3.		400	400	0	
			1.		400	400	0	
			4.		350	350	0	
			1.		350	350	0	
			5.		400	400	0	
			1.		400	400	0	
			6.		100	100	0	
			1.		100	100	0	
			7.		1,500	1,500	0	
			1.		1,500	1,500	0	
			8.		70	70	0	
			1.		70	70	0	
			9.	( )	4,200	4,200	0	
			1.		1,120	1,120	0	
			2.		2,910	2,910	0	
			3.		170	170	0	

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								( )
				가				( )
			10.		9,000	9,000	0	
			1.		2,510	2,510	0	
			2.		6,490	6,490	0	
			11.		1,000	0	1,000	
			1.		1,000	0	1,000	( ) 15,000 × 60 = 900,000
								( ) 10,000 × 10 = 100,000
		2.			13,190	13,190	0	
		1.			9,170	9,170	0	
		1.			9,170	9,170	0	
		2.			1,500	1,500	0	
		1.			1,500	1,500	0	
		3.			945	945	0	
		1.			945	945	0	
		4.가			945	945	0	
		1.			945	945	0	
		5.			630	630	0	
		1.			630	630	0	
		3.			1,300	1,300	0	
		1.			500	500	0	
		1.			200	200	0	
		2.			300	300	0	
		2.			800	800	0	
		1.			800	800	0	
		4.			2,225	2,225	0	
		1.			450	450	0	
		1.			450	450	0	
		2.			1,000	1,000	0	
		1.			1,000	1,000	0	

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								( )
				가				( )
			3.6		775	775	0	
			1.		775	775	0	
4.					64,118	65,118	-1,000	
	1.				59,308	60,308	-1,000	
		1.			30,390	31,390	-1,000	
			1.		30,390	31,390	-1,000	
				1.	20,520	28,520	-8,000	-200,000 × 10 × 4 = -8,000,000
				2.	2,870	2,870	0	
				3.	7,000	0	7,000	( ) 3,500,000 × 2 = 7,000,000
		2.			28,918	28,918	0	
			1.		28,918	28,918	0	
				1.	11,970	11,970	0	
				2.	10,815	12,815	-2,000	-1,000,000 × 2 = -2,000,000
				3.	5,785	3,785	2,000	200,000 × 5 × 2 = 2,000,000
				4.	348	348	0	
	2.				4,810	4,810	0	
		1.			4,810	4,810	0	
			1.		300	300	0	
				1.	300	300	0	
			2.		4,510	4,510	0	
				1.	4,510	4,510	0	
5.					40,264	18,800	21,464	
	1.				7,174	6,710	464	
		1.			7,174	6,710	464	
			1.		1,100	1,100	0	
				1.	1,100	1,100	0	
			2.		3,070	3,070	0	
				1.	500	500	0	

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								( )
				가				( )
			2.		2,570	2,570	0	
		3.			800	800	0	
			1.		800	800	0	
		4.			1,300	1,000	300	
			1.		1,300	1,000	300	(1~5 ) 30,000 × 10 = 300,000
		5.			140	140	0	
			1.		140	140	0	
		6.			600	600	0	
			1.		600	600	0	
		7.			164	0	164	
			1.		134	0	134	134,000 × 1 = 134,000
			2.		30	0	30	30,000 × 1 = 30,000
	2.				2,150	2,150	0	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
			1.		1,500	1,500	0	
		2.			650	650	0	
			1.		650	650	0	
			1.		325	325	0	
			2.		325	325	0	
	3.				5,440	5,440	0	
		1.			200	200	0	
			1.		200	200	0	
			1.		200	200	0	
		2.			5,240	5,240	0	
			1.		5,240	5,240	0	
			1.		2,940	2,940	0	
			2.		2,300	2,300	0	

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				가						
4.					25,500	4,500	21,000			
	1.				25,500	4,500	21,000			
		1.	PC		2,300	2,300	0			
			1.		2,300	2,300	0			
		2.			2,200	2,200	0			
			1.		2,200	2,200	0			
		3.			8,100	0	8,100			
			1.		8,100	0	8,100 (    )	8,100,000 × 1 =	8,100,000	
		4.			12,900	0	12,900			
	1.			12,900	0	12,900 (    )	9    1,290,000 × 10 =	12,900,000		
6.					89,816	87,310	2,506			
1.					43,971	42,687	1,284			
	1.				25,126	24,333	793			
		1.			9,560	9,560	0			
			1.		9,560	9,560	0			
		2.			6,140	6,140	0			
			1.		3,140	3,140	0			
			2.		3,000	3,000	0			
		3.			2,850	2,350	500			
			1.		2,850	2,350	500	500,000 × 1 =	500,000	
		4.			605	295	310			
			1.			605	295	310	60,000 × 1 =	60,000
									250,000 × 1 =	250,000
		5.			283	200	83			
			1.		283	200	83	83,000 × 1 =	83,000	
		6.			2,048	2,848	-800			
			1.		2,048	2,848	-800	=	-200,000 × 4 × 1	-800,000
		7.				540	540	0		

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								( )
				가				( )
				1.	540	540	0	
			8.		3,100	2,400	700	
				1.	3,100	2,400	700	700,000 × 1 = 700,000
		2.			18,845	18,354	491	
			1.		180	180	0	
				1.	180	180	0	
			2.		600	600	0	
				1.	600	600	0	
			3.		950	950	0	
				1.	950	950	0	
			4.		1,752	1,752	0	
				1.	1,752	1,752	0	
			5.		5,720	5,720	0	
				1.	4,380	4,380	0	
				2.	860	860	0	
				3.	480	480	0	
			6.		1,788	1,788	0	
				1.	1,788	1,788	0	
			7.		3,297	2,200	1,097	
				1.	3,297	2,200	1,097	1,071,000 × 1 = 1,071,000
								26,000 × 1 = 26,000
			8.		968	968	0	
				1.	968	968	0	
			9.		417	417	0	
				1.	360	360	0	
				2.	57	57	0	
			10.		71	100	-29	
				1.	71	100	-29	-7,250 × 4 × 1 = -29,000

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				가				( )
			11.		200	200	0	
			1.		200	200	0	
			12.		2,902	3,479	-577	
			1.		2,902	3,479	-577	TV x 1 = -577,000 -577,000
	2.				44,265	43,043	1,222	
		1.			44,265	43,043	1,222	
			1.		5,174	5,124	50	
			1.		800	1,400	-600	-600,000 x 1 = -600,000
			2.		4,074	3,424	650	50,000 x 1 = 50,000
								60,000 x 5 x 2 = 600,000
			3.		300	300	0	
		2.			13,247	13,247	0	
			1.		13,247	13,247	0	
		3.			16,816	16,816	0	
			1.		9,924	9,924	0	
			2.		2,020	2,020	0	
			3.		4,872	4,872	0	
		4.			2,244	1,408	836	
			1.		2,244	1,408	836	836,000 x 1 = 836,000
		5.			1,936	1,936	0	
			1.		1,936	1,936	0	
		6.			512	512	0	
			1.		512	512	0	
		7.			4,336	4,000	336	
			1.		4,336	4,000	336	336,000 x 1 = 336,000
	3.				1,580	1,580	0	
		1.			800	800	0	
			1.		800	800	0	

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								( )
				가				( )
				1.	800	800	0	
			2.		780	780	0	
			1.		780	780	0	
				1.	600	600	0	
				2.	180	180	0	
7.					0	1,654	-1,654	
	1.				0	1,654	-1,654	
		1.			0	1,654	-1,654	
			1.		0	1,387	-1,387	
				1.	0	1,387	-1,387	-1,327,000 × 1 = -1,327,000
								-60,000 × 1 × 1 = -60,000
			2.	( )	0	267	-267	
				1.	0	267	-267	-267,000 × 1 = -267,000
					464,286	397,987	66,299	