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가								()	
1.				1,583,066	1,279,929	303,137			
1.				194	208	-14			
1.				194	208	-14			
1.				194	208	-14			
1.				194	208	-14	() :		-14,000
							-14,000		
2.				1,578,152	1,279,201	298,951			
1.				1,578,152	1,279,201	298,951			
1.				1,578,152	1,279,201	298,951			
1.				654,609	654,609	0			
2.				923,543	624,592	298,951	() : (499,478,000 × 1		198,491,000
) - 300,987,000 =		
							() : (95,295,000 ×		38,118,000
							1) - 57,177,000 =		
							() : (4,800,000 × 1		2,400,000
) - 2,400,000 =		
							() :		5,760,000
							(26,880,000 × 1) - 21,120,000 =		
							() : (50,557,000		20,263,000
							× 1) - 30,294,000 =		
							() :		1,400,000
							(3,600,000 × 1) - 2,200,000 =		
							() :		480,000
							(1,030,000 × 1) - 550,000 =		
							() : (461,000		230,000
							× 1) - 231,000 =		
							() :		318,000
							(2,544,000 × 1) - 2,226,000 =		
							() :		259,000
							(2,803,000 × 1) - 2,544,000 =		
							() :		1,660,000
							1,660,000 × 1 =		
							() :		540,000
							: 540,000 × 1 =		
							() : 5,098,000		5,098,000
							× 1 =		
							() : 22,534,000 × 1		22,534,000
							=		
							() : 1,400,000		1,400,000
							× 1 =		
3.				4,720	520	4,200			
1.				4,720	520	4,200			
1.				4,720	520	4,200			
1.				4,720	520	4,200	() 가		2,000,000
							: 2,000,000 × 1 =		

								()	
가									
								()	: 200,000
								200,000 × 1 =	
								()	: 2,000,000
								2,000,000 × 1 =	
2.					855,963	611,571	244,392		
	1.				846,563	602,171	244,392		
		1.			846,563	602,171	244,392		
			1.		589,678	391,187	198,491		
				1.	564,078	365,587	198,491	()	: 198,491,000 × 1 = 198,491,000
				2.	25,600	25,600	0		
				2.	6,607	6,607	0		
					6,607	6,607	0		
				3.	107,136	73,790	33,346		
					107,136	73,790	33,346	()1	: 75,750 × 418 = 31,664,000
								()1	: 1,682,000 1,682,000
				4.	12,555	0	12,555		
					12,555	0	12,555	()	: 40,500 × 310 = 12,555,000
				5.	130,587	130,587	0		
					130,587	130,587	0		
2.					9,400	9,400	0		
		1.			7,210	7,210	0		
			1.		7,210	7,210	0		
				1.	7,200	7,200	0		
				2.	10	10	0		
				2.	2,190	2,190	0		
					2,000	2,000	0		
					2,000	2,000	0		
				2.	190	190	0		
					190	190	0		
3.					43,042	43,042	0		

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								()	
가									
1.					43,042	43,042	0		
	1.				43,042	43,042	0		
		1.			43,042	43,042	0		
			1.		43,042	43,042	0		
					2,482,071	1,934,542	547,529		

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				가				()
1.					32,654	23,756	8,898	
	1.				19,254	12,756	6,498	
		1.			19,254	12,756	6,498	
			1.	()	210	210	0	
				1.	210	210	0	
			2.	()	12,546	12,546	0	
				1.	12,546	12,546	0	
			3.	()	5,098	0	5,098	
				1.	4,980	0	4,980	() x 6 = 830,000 4,980,000
				2.	118	0	118	() ⁴ x 1 = 118,000 118,000
			4.	()	1,400	0	1,400	
				1.	1,400	0	1,400	() 200,000 x 7 = 1,400,000
		2.			13,400	11,000	2,400	
			1.		13,400	11,000	2,400	
				1.	8,600	8,600	0	
					8,600	8,600	0	
			2.	()	4,800	2,400	2,400	
				1.	4,800	2,400	2,400	() x 1 x 6 = 400,000 2,400,000
2.	/				1,471,259	1,013,202	458,057	
		1.			671,181	429,316	241,865	
			1.		671,181	429,316	241,865	
				1.	572,942	371,158	201,784	
					572,942	371,158	201,784	() 3,630,420 x 10 x 5 = 181,521,000
								() 20,263,000 x 1 = 20,263,000
			2.		46,343	29,373	16,970	
				1.	36,323	19,353	16,970	() () 3,000,000 x 4 = 12,000,000
								() 485,000 x 2 = 970,000
								() 1,000,000 x 4 = 4,000,000

: 3 (:)

				가				()		
			2.	10,000	10,000	0				
			3.	20	20	0				
		3.		25,600	25,600	0				
			1.	25,600	25,600	0				
		4.	(+)	3,062	2,485	577				
			1.	3,055	2,485	570	()	() 51,760	311,000	
							x 6 =			
							()	() 51,760	259,000	
							x 5 =			
			2.	7	0	7	()	() 6,860	7,000	
		5.	()	700	700	0				
			1.	700	700	0				
		6.	()	22,534	0	22,534				
			1.	22,534	0	22,534	()	2,253,400	22,534,000	
							x 10 x 1 =			
	2.			33,356	30,306	3,050				
		1. []		23,580	20,530	3,050				
			1.	8,830	8,080	750				
								750,000	750,000	
			1.	8,830	8,080	750	x 1 =			
			2.	12,250	9,950	2,300				
			1.	12,250	9,950	2,300	(1)	2,300,000 x 1 =	2,300,000	
		3. []		(2,500)	2,500	0				
			1.	200	200	0				
			2.	2,300	2,300	0				
		2.		9,776	9,776	0				
			1.	7,926	7,926	0				
			1.	7,926	7,926	0				
			2.	700	700	0				
			1.	700	700	0				
			3.	1,150	1,150	0				
			1.	1,150	1,150	0				

: 3 (:)

								()		
가										
3.					516,721	318,244	198,477			
	1.				499,478	300,987	198,491			
		1.	()		499,478	300,987	198,491			
			1.		499,478	300,987	198,491	()	198,491,000	198,491,000
								x 1 =		
	2.				1,160	1,160	0			
		1.	()		1,160	1,160	0			
			1.		1,160	1,160	0			
	3.				4,374	4,388	-14			
		1.	()		4,374	4,388	-14			
			1.		4,374	4,388	-14) -14,000	(-14,000
	4.				11,709	11,709	0			
		1.			11,709	11,709	0			
			1.		11,709	11,709	0			
4.					250,001	235,336	14,665			
	1.				250,001	235,336	14,665			
		1.			101,768	101,768	0			
			1.		101,768	101,768	0			
		2.			130,587	130,587	0			
			1.		130,587	130,587	0			
		3.	()		5,091	2,981	2,110			
			1.		5,091	2,981	2,110	()	(100,000 × 6	1,400,000
								x 3)-(100,000 × 4	x 1)=	
								()	230,000	230,000
								()	80,000 × 6	480,000
								=		
		4.			12,555	0	12,555			
			1.		12,555	0	12,555	()	() 40,500	12,555,000
								x 310 =		
3.					410,854	377,206	33,648			
	1.				60,343	65,989	-5,646			
		1.			6,623	9,744	-3,121			

: 3 (:)

				가				()
		1.		1,500	1,500	0		
			1.	1,500	1,500	0		
		2.		3,300	1,800	1,500		
			1.	3,000	1,500	1,500	10,000 × 150 =	1,500,000
			2.	300	300	0		
		3.		1,223	5,844	-4,621		
			1.	350	500	-150	-150,000	-150,000
			2.	620	1,080	-460	-460,000	-460,000
			3.	253	4,264	-4,011	-3,160,000	-3,160,000
							-360,000	-360,000
							-491,000	-491,000
			4.	0	0	0		
		4.		600	600	0		
			1.	600	600	0		
		2.		1,540	1,540	0		
			1.	1,540	1,540	0		
				1,540	1,540	0		
		3.		680	680	0		
			1.	680	680	0		
				680	680	0		
		4.		1,800	1,800	0		
			1.	1,800	1,800	0		
				1,800	1,800	0		
		5.		9,760	9,760	0		
			1.	9,760	9,760	0		
				4,960	4,960	0		
				4,800	4,800	0		
		6.		4,350	4,350	0		

: 3 (:)

							()		
							()		
				가					
		1.		4,350	4,350	0			
			1.	1,750	1,750	0			
			2.	2,600	2,600	0			
		7.		20,805	20,805	0			
			1.	20,805	20,805	0			
				1.	12,005	12,005	0		
				2.	8,800	8,800	0		
		8.		1,300	1,300	0			
			1.	1,300	1,300	0			
				1.	1,300	1,300	0		
		9.		2,360	2,360	0			
			1.	2,060	2,060	0			
				1.	100	100	0		
				2.	1,960	1,960	0		
			2.	300	300	0			
				1.	300	300	0		
		10.		1,800	1,800	0			
			1.	1,800	1,800	0			
				1.	1,800	1,800	0		
		11.		9,325	11,850	-2,525			
			1.	9,325	11,850	-2,525			
				1.	8,325	10,850	-2,525	(2)	-2,525,000
				2.	1,000	1,000	0		
		2.		297,511	258,217	39,294			
			1.	100,210	98,210	2,000			
				1.	3,180	3,180	0		
					1.	3,180	3,180	0	
				2.	1,500	1,500	0		

: 3 (:)

							()	
				가				()
			1.	1,500	1,500	0		
		3.		1,380	1,380	0		
			1.	1,380	1,380	0		
		4.		8,000	8,000	0		
			1.	8,000	8,000	0		
		5.		6,000	6,000	0		
			1.	6,000	6,000	0		
		6.		1,600	1,600	0		
			1.	1,600	1,600	0		
		7.	-	20,000	(20,000)	0		
			1.	12,900	12,900	0		
			2.	6,542	6,542	0		
			3.	558	558	0		
		8.	-	13,000	(13,000)	0		
			1.	4,800	4,800	0		
			2.	7,900	7,900	0		
			3.	300	300	0		
		9. 가	-	(40,000)	40,000	0		
			1.	2,100	2,100	0		
			2.	14,400	14,400	0		
			3.	22,134	22,134	0		
			4.	1,366	1,366	0		
		10.		() 950	950	0		
			1.	950	950	0		
		11.		() 2,600	2,600	0		
			1.	2,600	2,600	0		
		12.		(2,000)	0	2,000		
			1.	2,000	0	2,000	() 2,000,000 × 1 =	2,000,000

: 3 (:)

							()	
가								
2.				113,461	80,115	33,346		
1.1	(+)			33,526	180	33,346		
	1.			33,526	180	33,346	() (, ')	31,664,000
) 75,750 × 418 =	
							() (, ')	1,682,000
) 1,682,000				
2.2	(+)			49,592	49,592	0		
	1.			49,592	49,592	0		
3.3	(+)			16,008	16,008	0		
	1.			16,008	16,008	0		
4.1	()			6,700	6,700	0		
	1.			6,700	6,700	0		
5.2	()			1,760	1,760	0		
	1.			1,760	1,760	0		
6.	()			5,875	5,875	0		
	1.			5,875	5,875	0		
3.				55,376	51,710	3,666		
1.				0	2,550	-2,550		
	1.			0	300	-300	-300,000	-300,000
	2.			0	2,250	-2,250	-2,000,000	-2,000,000
							-250,000	-250,000
2.				6,796	7,650	-854		
	1.			6,796	7,650	-854	() -854,000	-854,000
3.				3,960	4,650	-690		
	1.			3,960	4,650	-690	-690,000 ()	-690,000
4.				300	300	0		
	1.			300	300	0		
5.				3,440	3,440	0		
	1.			1,800	1,800	0		
	2.			1,640	1,640	0		

: 3 (:)

				가				()
		1.		53,000	53,000	0		
			1.	53,000	53,000	0		
				23,400	23,400	0		
				27,100	27,100	0		
				2,500	2,500	0		
4.				124,258	82,504	41,754		
		1.		6,607	6,607	0		
			1.	6,607	6,607	0		
				6,607	6,607	0		
				6,607	6,607	0		
		2.		21,386	17,950	3,436		
			1.	21,386	17,950	3,436		
				9,000	10,000	-1,000		
				9,000	10,000	-1,000	-	-1,000,000
				3,950	3,950	0		
				3,950	3,950	0		
				4,000	4,000	0		
				4,000	4,000	0		
				4,436	0	4,436		
				3,000	0	3,000		3,000,000 × 1 = 3,000,000
				1,436	0	1,436		107,000 × 8 = 856,000
								320,000 × 1 = 320,000
							FC	260,000 × 1 = 260,000
		3.		96,265	57,947	38,318		
			1.	96,015	57,697	38,318		
				95,295	57,177	38,118		
				47,495	23,377	24,118	()	24,118,000 24,118,000
				43,202	33,000	10,202	()	200,000 × 5 4,000,000

: 3 (:)

				가				()
			2.	2,080	0	2,080	()	40,000 × 26 × 2 = 2,080,000
		3.		150	150	0		
			1.	150	150	0		
			1.	150	150	0		
		3.		10,314	17,244	-6,930		
			1.	3,400	3,400	0		
			1.	3,400	3,400	0		
			1.	3,400	3,400	0		
			2.	6,914	13,844	-6,930		
			1.	6,914	13,844	-6,930		
			1.	5,914	12,844	-6,930	SSD	-6,930,000 -6,930,000
			2.	1,000	1,000	0		
		4.		57,392	57,392	0		
			1.	57,392	57,392	0		
			1.	10,000	10,000	0		
			1.	10,000	10,000	0		
			2.	8,092	8,092	0		
			1.	8,092	8,092	0		
			3.	30,000	30,000	0		
			1.	30,000	30,000	0		
			4.	2,300	2,300	0		
			1.	2,300	2,300	0		
			5.	7,000	7,000	0		
			1.	7,000	7,000	0		
		6.		316,206	286,563	29,643		
			1.	52,916	52,916	0		
			1.	52,916	52,916	0		
			1.	10,340	10,340	0		

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								()	
가									
				1.	37,440	37,440	0		
				6.	39,060	39,060	0		
				1.	39,060	39,060	0		
				7.	9,800	9,800	0		
				1.	9,800	9,800	0		
			3.		2,077	2,400	-323		
				1.	1,000	1,000	0		
				1.	1,000	1,000	0		
				1.	1,000	1,000	0		
				2.	1,077	1,400	-323		
				1.	530	600	-70		
				1.	530	600	-70	() -70,000	-70,000
				2.	458	600	-142		
				1.	458	600	-142	() -142,000	-142,000
				3.	89	200	-111		
				1.	89	200	-111	-111,000	-111,000
			7.		0	23,584	-23,584		
				1.	0	23,584	-23,584		
				1.	0	23,584	-23,584		
				1.	0	23,584	-23,584		
				1.	0	23,584	-23,584	-23,584,000	-23,584,000
					2,482,071	1,934,542	547,529		