

2017

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		879,766,000
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1	2017	.	.	879,766,000	.
2	가	,	가	가	.
3	.			15	
1.					
2.					
4	2017	"	"	.	

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3	879,766	804,981			74,785		9.3	
	0	10,000	1.1		10,296	25,109	2.8	
	72,005	655,000	74.4	/	9,742	322,378	36.6	
	0	4,460	0.5		26,441	196,696	22.3	
	4,166	183,799	20.8		8,225	160,821	18.2	
	-1,386	3,613	0.4		18,147	44,124	5.0	
	0	22,894	2.6		1,934	130,638	14.8	
					0	0	0.0	

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				가						
1.					669,460	597,455	72,005			
1.					10,000	10,000	0			
	1.				10,000	10,000	0			
		1.			10,000	10,000	0			
			1.		10,000	10,000	0			
				1.	10,000	10,000	0			
2.					655,000	582,995	72,005			
	1.				655,000	582,995	72,005			
		1.			655,000	582,995	72,005			
			1.		230,216	230,216	0			
									( 28,736,000 × 1 )	-5,748,000
								- 34,484,000 =		
									( 169,365,000 × 1 )	-26,367,000
								- 195,732,000 =		
									5,748,000 × 1 =	5,748,000
									26,367,000 × 1 =	26,367,000
				2.	424,784	352,779	72,005		( )	:
									( 21,796,000 × 1 ) - 20,996,000 =	800,000
									( )	:
									( 22,796,000 × 1 ) - 21,796,000 =	1,000,000
									( )	:
									( 28,060,000 × 1 ) - 15,688,000 =	12,372,000
									( )	:
									( 29,360,000 × 1 ) - 28,060,000 =	1,300,000
									( )	:
									( 32,260,000 × 1 ) - 29,360,000 =	2,900,000
									( )	:
									( 16,349,000 × 1 ) - 7,397,000 =	8,952,000
									( 17,729,000 × 1 ) - 16,349,000 =	1,380,000
									( )	4 :
									( 1,328,000 × 1 ) - 664,000 =	664,000
									( )	:
									( 33,144,000 × 1 ) - 32,894,000 =	250,000
									( 21,152,000 × 1 ) - 21,507,000 =	-355,000
									( )	:
									( 12,268,000 × 1 ) - 7,626,000 =	4,642,000
									( 16,235,000 × 1 ) - 12,268,000 =	3,967,000
									( )	:
									( 8,820,000 × 1 ) - 5,600,000 =	3,220,000
									( )	:
									600,000 × 1 =	600,000
									( )	:
									18,000,000 × 1 =	18,000,000
									( )	:
									100,000 × 1 =	100,000

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								( ) : 880,000 × 1 = 880,000	
								( ) : 2,000,000 × 1 = 2,000,000	
								( ) : 4,000,000 × 1 = 4,000,000	
								( ) 47 : 1,000,000 × 1 = 1,000,000	
								( ) 47 : 3,400,000 × 1 = 3,400,000	
								: 605,000 × 1 = 605,000	
								: 327,340 × 1 = 328,000	
3.					4,460	4,460	0		
	1.				3,000	3,000	0		
		1.			1,000	1,000	0		
			1.		1,000	1,000	0		
				2.	2,000	2,000	0		
					2,000	2,000	0		
				2.	1,460	1,460	0		
					1,460	1,460	0		
					1,460	1,460	0		
2.					187,412	184,632	2,780		
	1.				183,799	179,633	4,166		
		1.			183,799	179,633	4,166		
			1.		84,182	84,632	-450		
				1.	84,182	84,632	-450	: (14,097,000 × 1 ) - 14,414,000 = -317,000	
								: 6,622,000 -6,755,000 = -133,000	
				2.	71,878	71,878	0		
					71,878	71,878	0		
				3.	4,917	5,031	-114		
					4,917	5,031	-114	: 4,917,000 - 5,031,000 = -114,000	
				4.	4,571	5,000	-429		
					4,571	5,000	-429	: 4,571,000 - 5,000,000 = -429,000	

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				가					
			5.		1,392	1,392	0		
			1.		1,392	1,392	0		
			6.		16,859	11,700	5,159		
			1.		16,859	11,700	5,159	( ) : (18,134,000 × 1 ) - 6,434,000 11,700,000 =	
								: 16,859,000 - 18,134,000 = -1,275,000	
		2.			3,613	4,999	-1,386		
		1.			1,065	1,200	-135		
			1.		1,065	1,200	-135		
			1.		1,065	1,200	-135	= , : 1,065,000 - 1,200,000 -135,000	
		2.			121	300	-179		
		1.			121	300	-179		
			1.		121	300	-179	: 121,000 - 300,000 = -179,000	
		3.			2,427	3,499	-1,072		
		1.			632	1,360	-728		
			1.		632	1,360	-728	: 632,000 - 1,360,000 = -728,000	
		2.			1,795	2,139	-344		
			1.		1,795	2,139	-344	: 56,000 - 400,000 = -344,000	
		3.			22,894	22,894	0		
		1.			22,894	22,894	0		
			1.		22,894	22,894	0		
			1.		22,894	22,894	0		
			1.		22,894	22,894	0		
					879,766	804,981	74,785		

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1.					25,109	14,813	10,296	
1.					22,269	10,813	11,456	
	1.				22,269	10,813	11,456	
		1.			208	208	0	
			1.		208	208	0	
		2.			21,177	9,721	11,456	
			1.		21,177	9,721	11,456	( ) (13,727,000 6,890,000 × 1 ) - 6,837,000 =
								( ) (1,328,000 664,000 × 1 ) - 664,000 =
								( ) (1,520,000 960,000 × 1 ) - 560,000 =
								1,630,000 - 110,000 1,520,000 =
								(40,000 × 20 ) - 200,000 600,000 =
								( ) 가 550,710 × 2 = 1,102,000
								( ) 100,000 × 1 = 100,000
								( ) 1,430,000 × 1 = 1,430,000
		3.			884	884	0	
			1.		884	884	0	
2.					2,840	4,000	-1,160	
	1.				890	1,600	-710	
		1.			880	1,300	-420	
			1.		880	1,300	-420	(88,000 × 10 ) - 1,300,000 = -420,000
		2.			10	300	-290	
			1.		10	300	-290	10,000 - 300,000 = -290,000
	2.				1,950	2,400	-450	
		1.			1,750	2,200	-450	
			1.		1,750	2,200	-450	(140,000 × 1 ) - 500,000 = -360,000
								(1,100,000 × 1 ) - 1,400,000 = -300,000
								510,000 - 300,000 = 210,000
		2.			200	200	0	

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				가				
				1.	200	200	0	
2.	/				322,378	312,636	9,742	
1.	1.				100,621	100,615	6	
	1. [    ]				100,621	100,615	6	
	1.				6,622	6,755	-133	
		1.			6,622	6,755	-133	6,622,000    - 6,755,000    =                    -133,000
	2.				13,609	13,790	-181	
		1.			8,328	7,378	950	(1,504,000 × 1    ) - 600,000    =                    904,000
								(456,000 × 10    ) - 3,900,000    =                    660,000
								792,000    - 1,200,000    =                    -408,000
								(294,000 × 1    ) - 500,000    =                    -206,000
		2.			4,044	5,000	-956	가 (404,400 × 10    ) - 5,000,000 =                    -956,000
		3.			0	200	-200	0    - 200,000    =                    -200,000
		4.			1,237	1,212	25	1,117,000    - 1,092,000 =                    25,000
	3.				70,569	70,705	-136	
		1.			70,569	70,705	-136	(7,056,900 × 10    ) - 70,705,000    =                    -136,000
	4.				428	500	-72	
		1.			428	500	-72	(428,000 × 1    ) - 500,000 =                    -72,000
	5.				0	0	0	
		1.			0	0	0	
		2.			0	0	0	
	6.				656	200	456	
		1.			656	200	456	(328,000 × 2    ) - 200,000    =                    456,000
	7.				6,737	6,665	72	
		1.			6,737	6,665	72	2    (6,737,000 × 1    ) - 6,665,000    =                    72,000
	8. [    ]                    (2    )				2,000	2,000	0	
		1.			1,400	1,400	0	
		2.			600	600	0	



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								( )
				가				( )
	2.				10,613	12,833	-2,220	
	1. [ ]				7,353	9,573	-2,220	
	1.				1,373	1,373	0	
	1.				175	175	0	
	2.				1,198	1,198	0	
	2.				3,480	5,700	-2,220	
	1.				300	300	0	
	2.				200	200	0	
	3.				1,500	3,900	-2,400	2,400,000 = 0 - -2,400,000
	4.				1,480	1,300	180	= (240,000 × 2 ) - 300,000 180,000
	3.				100	100	0	
	1.				100	100	0	
	4. [ ]				2,400	2,400	0	
	1.				2,400	2,400	0	
	2.				3,260	3,260	0	
	1.				1,560	1,560	0	
	1.				1,560	1,560	0	
	2.				500	500	0	
	1.				500	500	0	
	3.				1,200	1,200	0	
	1.				1,200	1,200	0	
	3.				153,006	144,397	8,609	
	1.				63,463	63,463	0	
	1.				59,107	59,107	0	
	1.				59,107	59,107	0	
	2.				4,356	4,356	0	
	1.				4,356	4,356	0	
	2.				71,878	71,878	0	

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								( )
				가				( )
			1.		16,819	16,819	0	
				1.	16,819	16,819	0	
			2.		55,059	55,059	0	
				1.	55,059	55,059	0	
			3.		1,430	1,430	0	
				1.	1,430	1,430	0	
				1.	1,430	1,430	0	
			4.		16,235	7,626	8,609	
				1.	16,235	7,626	8,609	
				1.	16,235	7,626	8,609	( ) × 1 ) - 7,626,000 = (12,268,000 4,642,000
								16,235,000 - 3,967,000
								12,268,000 =
			4.		58,138	54,791	3,347	
			1.		5,000	5,000	0	
				1.	5,000	5,000	0	
				1.	1,700	1,700	0	
				2.	3,300	3,300	0	928,000 - 1,000,000 = -72,000
								932,000 - 72,000
								860,000 =
			2.		53,138	49,791	3,347	
				1.	9,940	9,610	330	
				1.	9,940	9,610	330	9,860,000 - 9,530,000 = 330,000
			2.		16,793	16,793	0	
				1.	400	400	0	
				2.	6,954	6,843	111	4,969,000 - 4,550,000 = 419,000
								(409,000 × 2 ) - 948,000 = -130,000
								(583,500 × 2 ) - 1,345,000 = -178,000
				3.	6,760	6,850	-90	(3,380,000 × 2 ) - 6,850,000 = -90,000
				4.	800	800	0	
				5.	1,879	1,900	-21	(379,000 × 1 ) - 400,000 = -21,000

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								( )
				가				( )
			3.		25,013	21,996	3,017	
			1.		25,013	21,996	3,017	$(8,582,500 \times 2) - 16,015,000 = 1,150,000$ $(336,000 \times 2) - 630,000 = 42,000$ $\text{가 } (650,000 \times 2) - 1,000,000 = 300,000$ $( ) \text{ 가 } (500,000 \times 2 \times 2) - 1,000,000 = 1,000,000$ $4 (908,000 \times 2) - 2,091,000 = -275,000$ $( ) 250,000 \times 2 = 500,000$ $( ) 150,000 \times 2 = 300,000$
			4.		1,392	1,392	0	
			1.		1,392	1,392	0	
3.					196,696	170,255	26,441	
		1.			161,642	134,660	26,982	
		1.			16,800	17,560	-760	
		1.			2,300	2,300	0	
		1.	1.		2,300	2,300	0	
		2.			2,790	3,000	-210	
		1.			2,160	2,160	0	
		2.			630	840	-210	$(210,000 \times 3) - 840,000 = -210,000$
		3.			4,710	5,260	-550	
		1.			4,710	5,260	-550	$4,710,000 - 5,260,000 = -550,000$
		4.			7,000	7,000	0	
		1.			5,737	5,400	337	$5,737,000 - 5,400,000 = 337,000$
		2.			1,263	1,600	-337	$263,000 - 600,000 = -337,000$
		2.			31,410	25,410	6,000	
		1.			4,410	4,410	0	
		1.			3,710	3,710	0	
		2.			700	700	0	
		2.			21,000	21,000	0	

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								( )
				가				( )
				1.	21,000	21,000	0	
			3.		4,000	0	4,000	
				1.	4,000	0	4,000	( ) 4,000,000 x 1 = 4,000,000
			4.		2,000	0	2,000	
				1.	460	0	460	( ) 460,000 x 1 = 460,000
				2.	1,540	0	1,540	( ) 2 1,540,000 x 1 = 1,540,000
			3. [ ]		34,928	34,557	371	
			1.		4,142	4,940	-798	
				1.	35	120	-85	(35,000 x 1 ) - 120,000 = -85,000
				2.	400	400	0	
				3.	3,707	4,420	-713	970,000 - 1,800,000 = -830,000
							6	1,510,000 - 900,000 = 610,000
							1-5	(7,000 x 71 ) - 770,000 = -273,000
								(5,000 x 36 ) - 400,000 = -220,000
			2. [ ]		22,656	21,507	1,149	
				1.	22,656	21,507	1,149	(17,352,000 x 1 ) - 17,728,000 = -376,000
							4	1,782,000 - 1,761,000 = 21,000
							( )	80,000 x 11 = 880,000
								584,000 x 1 = 584,000
								40,000 x 1 = 40,000
			3.		3,310	3,300	10	
				1.	3,310	3,300	10	1,010,000 - 1,000,000 = 10,000
			4.		2,010	2,000	10	
				1.	1,000	1,000	0	
				2.	1,010	1,000	10	(205,000 x 2 ) - 400,000 = 10,000
			5.		2,000	2,000	0	
				1.	2,000	2,000	0	
			6. [ ]		810	810	0	

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								( )
				가				( )
				1.	810	810	0	
		4.			7,030	7,030	0	
			1.		7,030	7,030	0	
				1.	4,320	4,320	0	
				2.	2,710	2,710	0	
		5.			32,260	16,108	16,152	
			1.		0	220	-220	
				1.	0	220	-220	0 - 220,000 = -220,000
			2.		0	200	-200	
				1.	0	200	-200	0 - 200,000 = -200,000
			3. Talk		32,260	15,688	16,572	
				1.	32,260	15,688	16,572	( ) (300,000× 2 ) - 300,000 = 300,000
								( ) (400,000 2,400,000 × 12 ) - 2,400,000 =
								( ) (1,500,000 7,500,000 × 11 ) - 9,000,000 =
								( ) (5,160,000 ) - 2,688,000 = 2,472,000
								( ) (1,300,000 × 2 1,300,000 ) - 1,300,000 =
								( ) (1,300,000 × 4 2,600,000 ) - 2,600,000 =
		6.			3,180	2,580	600	
			1.		200	200	0	
				1.	200	200	0	
			2.		400	400	0	
				1.	400	400	0	
			3.		200	200	0	
				1.	200	200	0	
			4.		600	600	0	
				1.	600	600	0	
			5.		300	300	0	
				1.	300	300	0	

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								( )
				가				( )
			6.		1,480	880	600	
			1.		1,220	620	600	( ) 50,000 × 12 600,000 × 1 =
			2.		260	260	0	
			7.		36,034	31,415	4,619	
			1.		115	300	-185	
			1.		115	300	-185	(115,000 × 1 ) - 300,000 = -185,000
			2.		1,600	1,600	0	
			1.		1,600	1,600	0	
			3.		550	550	0	
			1.		50	50	0	
			2.		500	500	0	
			4.		800	800	0	
			1.		800	800	0	
			5.		3,980	3,600	380	
			1.		3,980	3,600	380	(1,650,000 × 1 ) - 1,500,000 = 150,000
								600,000 = (60,000 × 11 ) - 60,000
								100,000 = (27,000 × 10 ) - 170,000
			6.		6,333	5,100	1,233	
			1.		500	0	500	( ) 250,000 × 2 = 500,000
			2.		5,833	5,100	733	( ) (730,000 × 10 ) - 5,100,000 = 2,200,000
								(550,000 × 10 ) - 7,300,000 = -1,800,000
								(333,000 × 1 ) - 443,000 = -110,000
								( ) 443,000 × 1 = 443,000
			7.		11,611	9,000	2,611	
			1.		11,611	9,000	2,611	3,701,000 - 4,381,000 = -680,000
								( ) (438,100 × 10 ) - 2,750,000 = 1,631,000
								( ) (421,000 × 10 ) - 3,250,000 = 960,000
								( ) (100,000 × 12 ) - 1,000,000 = 200,000

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								( )
				가				( )
								( ) 250,000 × 2 = 500,000
			8.		2,165	2,165	0	
			1.		1,865	1,865	0	
			2.		300	300	0	
			9.		490	350	140	
			1.		490	350	140	(10,000 × 7 × 7 ) - 350,000 = 140,000
			10.		3,840	3,840	0	
			1.		3,840	3,840	0	
			11.3		4,440	4,000	440	
			1.		4,440	4,000	440	<sup>3</sup> (20,000 × 222 ) - 4,000,000 = 440,000
			12.		110	110	0	
			1.		110	110	0	
		2.			35,054	35,595	-541	
		1.			16,199	16,197	2	
			1.		102	102	0	
			1.		102	102	0	
			2.		100	100	0	
			1.		100	100	0	
			3.		1,845	1,845	0	
			1.		1,845	1,845	0	
			4.		2,000	2,000	0	
			1.		2,000	2,000	0	
			5.		400	400	0	
			1.		400	400	0	
			6.		2,600	2,600	0	
			1.		2,600	2,600	0	
			7.		0	0	0	
			1.		0	0	0	

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								( )
				가				( )
			8.		150	150	0	
			1.		150	150	0	
			9.		3,000	3,000	0	
			1.		550	550	0	
			2.		2,450	2,450	0	
			10.		6,002	6,000	2	
			1.		6,002	6,000	2	1,791,000 - 1,785,000 = 6,000
								2,039,000 - 1,248,000 = 791,000
								2,051,000 - 2,040,000 = 11,000
								(121,000 × 1) - 120,000 = 1,000
								0 - 500,000 = -500,000
								0 - 307,000 = -307,000
			2.		8,051	8,165	-114	
			1.		900	900	0	
			1.		900	900	0	
			2.		2,234	2,234	0	
			1.		400	400	0	
			2.		1,834	1,834	0	
			3.		4,917	5,031	-114	
			1.		4,917	5,031	-114	1,335,000 - 1,449,000 = -114,000
			3.		9,971	10,400	-429	
			1.		600	600	0	
			1.		600	600	0	
			2.		800	800	0	
			1.		800	800	0	
			3.		4,571	5,000	-429	
			1.		4,571	5,000	-429	( ) 4,571,000 - 5,000,000 = -429,000
			4.		4,000	4,000	0	



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								( )
				가				( )
				1.	1,080	1,080	0	
				2.	2,920	2,920	0	
		4.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
		5.			333	333	0	
			1.		333	333	0	
				1.	333	333	0	
4.					160,821	152,596	8,225	
	1.				73,403	73,402	1	
		1.			16,819	16,819	0	
			1.		10,200	10,200	0	
				1.	10,200	10,200	0	
			2.	( )	6,619	6,619	0	
				1.	6,619	6,619	0	
		2.			56,584	56,583	1	
			1.		47,699	47,699	0	
				1.	600	600	0	
			2.		47,099	47,099	0	
		2.			1,525	1,524	1	
			1.		1,143	1,105	38	1,143,000 - 38,000
				2.	63	63	0	1,105,000 =
			3.		319	356	-37	(319,000× 1 ) - 356,000 = -37,000
		3.	( )		7,360	7,360	0	
			1.		7,360	7,360	0	
	2.				11,964	11,610	354	
		1.			11,964	11,610	354	
			1.		4,960	4,610	350	

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								( )
				가				( )
			1.		900	900	0	
			2.		4,060	3,710	350	25,000 × 14 = 350,000
		2.			6,000	6,000	0	
			1.		6,000	6,000	0	
		3.			1,004	1,000	4	
			1.		1,004	1,000	4	(12,000 × 81 ) - 984,000 = -12,000
								32,000 - 16,000 = 16,000
	3.				75,454	67,584	7,870	
		1. [ ]			74,554	66,684	7,870	
		1.			31,680	24,060	7,620	
			1.		720	720	0	
			2.		30,960	23,340	7,620	( ) 14,320,000 - 3,220,000 11,100,000 =
								( ) 1,000,000 × 1 = 1,000,000
								( ) 2,400,000 × 1 = 2,400,000
								( ) 1,000,000 × 1 = 1,000,000
		2.			33,254	33,004	250	
			1.		33,254	33,004	250	( ) 가 (250,000 × 2 ) - 250,000 = 250,000
		3.			620	620	0	
			1.		620	620	0	
		4. [ ]			8,000	8,000	0	
			1.		6,000	6,000	0	
			2.		2,000	2,000	0	
		5.			1,000	1,000	0	
			1.		1,000	1,000	0	
		2. [ ]			900	900	0	
			1. [ ]		900	900	0	
			1.		900	900	0	
	5.				44,124	25,977	18,147	

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									(    )	
				가						
1.	1.				7,217	7,246	-29			
	1.	1.			7,217	7,246	-29			
		1.			1,447	1,296	151			
			1.		180	180	0			
			2.		1,267	1,116	151	=	1,151,000    - 1,000,000    151,000	
		2.			1,250	1,250	0			
		1.		1,250	1,250	0				
		3.			200	200	0			
		1.		200	200	0				
		4.			2,000	2,000	0			
		1.		2,000	2,000	0				
		5.			2,120	2,300	-180			
		1.		2,120	2,300	-180	- 1,000,000    =	(410,000    × 2    )    -180,000		
		6.			200	200	0			
		1.		200	200	0				
		2.				4,370	4,370	0		
	1.	1.			400	400	0			
		1.			400	400	0			
			1.		150	150	0			
			2.		250	250	0			
		2.				3,970	3,970	0		
		1.			200	200	0			
			1.		80	80	0			
			2.		120	120	0			
			2.			200	200	0		
			1.		200	200	0			
			3.			150	150	0		
		1.		150	150	0				

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									(    )
				가					
			4.		2,400	2,400	0		
			1.		2,400	2,400	0		
			5.		1,020	1,020	0		
			1.		60	60	0		
			2.		960	960	0		
			3.		13,187	13,011	176		
		1.	1.		1,000	1,000	0		
			1.		1,000	1,000	0		
			1.		1,000	1,000	0		
			2.		12,187	12,011	176		
		1.	1.		12,187	12,011	176		
			1.		586	650	-64	(586,000 × 1 ) - 650,000 =	-64,000
			2.		4,446	4,206	240	97,000 -200,000 = (249,000 × 7 ) - 1,400,000 =	-103,000 343,000
			3.		7,155	7,155	0		
			4.		19,350	1,350	18,000		
			1.		19,350	1,350	18,000		
			1.		1,320	1,350	-30		
		1.		1,320	1,350	-30	(8,800 × 150 ) - 1,350,000 =	-30,000	
		2.		18,030	0	18,030			
		1.		616	0	616	(    ) 88,000 × 7 =	616,000	
	2.		17,414	0	17,414	(    ) 1,086,500 × 16 = 17,414,000 - 17,384,000 =	17,384,000 30,000		
	6.		130,638	128,704	1,934				
	1.	1.		44,462	44,398	64			
		1.		28,770	28,286	484			
		1.		7,510	7,250	260			
		1.		2,000	2,000	0			

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								( )
				가				( )
				2.	2,510	2,250	260	(277,500 × 4 ) - 650,000 = 460,000
								(50,000 × 7 ) - 200,000 = 150,000
								(262,500 × 4 ) - 1,400,000 = -350,000
				3.	3,000	3,000	0	
				2.	7,620	7,636	-16	
				1.	4,056	3,756	300	(300,000 × 7 ) - 1,800,000 = 300,000
				2.	2,884	3,000	-116	2,884,000 - 3,000,000 = -116,000
				3.	150	150	0	
				4.	530	730	-200	(265,000 × 2 ) - 600,000 = -70,000
								0 - 130,000 = -130,000
				3.	13,640	13,400	240	
				1.	5,500	5,500	0	
				2.	7,380	7,000	380	7,380,000 - 7,000,000 = 380,000
				3.	760	900	-140	(380,000 × 2 ) - 900,000 = -140,000
				2.	15,692	16,112	-420	
				1.	5,489	5,689	-200	
				1.	5,489	5,689	-200	4,889,000 - 5,089,000 = -200,000
				2.	4,728	4,728	0	
				1.	420	420	0	
				2.	3,828	3,828	0	
				3.	300	300	0	
				4.	180	180	0	
				3.	5,475	5,695	-220	
				1.	1,880	2,100	-220	(340,000 × 2 ) - 900,000 = -220,000
				2.	525	525	0	
				3.	3,070	3,070	0	
				2.	83,476	82,606	870	
				1.	83,476	82,606	870	

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								( )
				가				( )
			1.		13,997	13,367	630	
			1.		200	200	0	
			2.		13,397	12,767	630	5,027,000 - 4,767,000 = 260,000
								570,000 - 200,000 = 370,000
			3.		400	400	0	
			4.		0	0	0	
			2.		39,092	38,972	120	
			1.		50	50	0	
			2.		23,240	23,460	-220	(2,324,000 × 10 ) - 23,460,000 = -220,000
			3.		7,000	6,500	500	(700,000 × 10 ) - 6,500,000 = 500,000
			4.		8,802	8,962	-160	4,640,000 - 4,800,000 = -160,000
			3.		520	400	120	
			1.		520	400	120	(260,000 × 2 ) - 400,000 = 120,000
			4.		2,640	2,640	0	
			1.		2,640	2,640	0	
			5.		23,727	23,727	0	
			1.		23,727	23,727	0	
			6.		3,500	3,500	0	
			1.		700	800	-100	(100,000 × 7 ) - 800,000 = -100,000
			2.		2,764	2,664	100	(82,500 × 12 ) - 1,200,000 = -210,000
								(177,400 × 10 ) - 1,464,000 = 310,000
			3.		36	36	0	
			3.		2,700	1,700	1,000	
			1.		1,100	1,100	0	
			1.		1,100	1,100	0	
			1.		300	300	0	
			2.		800	800	0	
			2.		1,600	600	1,000	

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								( )
				가				( )
			1.		1,600	600	1,000	
			1.		1,400	400	1,000	1,000,000 × 1 = 1,000,000
			2.		200	200	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					879,766	804,981	74,785	