

2018

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			1,812,365,000
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1	2018	.	.	1,812,365,000
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3	1,812,365	1,716,027			96,338		5.6		
		169,948	1,239,065	68.3		1,959	48,381	2.6	
		0	1,200	0.0	/	72,750	1,039,129	57.3	
		-79,191	519,583	28.6		12,196	290,929	16.0	
		5,581	30,718	1.6		-2,766	17,798	0.9	
		0	21,799	1.2		1,002	85,966	4.7	
						11,197	329,537	18.1	
						0	625	0.0	

$$\left( \begin{array}{c} \vdots \\ \vdots \end{array} \right)$$

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									( )	
				가						
			1.		1,200	1,200	0			
			1.		1,200	1,200	0			
2.					550,301	623,911	-73,610			
	1.				519,583	598,774	-79,191			
		1.			519,583	598,774	-79,191			
			1.		415,551	425,877	-10,326			
			1.		385,311	390,533	-5,222	$: ((3,600 \times 40 \times 188) - 27,072,000) + 6,602,000 =$	6,602,000	
								$( ) : ((2,674 \times 723 \times 188) - 363,461,000) - 11,824,000 =$	-11,824,000	
			2.		30,240	35,344	-5,104	$: ((400 \times 470 \times 188) - 35,344,000) - 5,104,000 =$	-5,104,000	
		2.			600	6,144	-5,544			
			1.		600	6,144	-5,544	$( ) : ((32,000 \times 24 \times 4 \times 2) - 6,144,000) - 5,544,000 =$	-5,544,000	
		3.			46,074	92,760	-46,686			
			1.		46,074	92,760	-46,686	$1 : ((300,000 \times 230) - 69,000,000) - 42,199,000 =$	-42,199,000	
								$2 : ((45,000 \times 35 \times 8) - 12,600,000) - 4,762,000 =$	-4,762,000	
								$3 : ((45,000 \times 31 \times 8) - 11,160,000) + 275,000 =$	275,000	
		4.			10,890	10,890	0			
			1.		10,890	10,890	0			
		5.			46,468	63,103	-16,635			
			1.		46,468	63,103	-16,635	$: ((274,359 \times 230) - 63,103,000) - 16,635,000 =$	-16,635,000	
2.					30,718	25,137	5,581			
	1.				11,260	7,848	3,412			
		1.			11,260	7,848	3,412			
			1.		11,260	7,848	3,412	$: 3,412,000 \times 1 =$	3,412,000	
		2.			503	200	303			
			1.		503	200	303			
				1.	503	200	303	$: 303,000 \times 1 =$	303,000	
		3.			18,955	17,089	1,866			
			1.		2,087	1,000	1,087			

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				가					
				1.	2,087	1,000	1,087	: 1,087,000 × 1 =	1,087,000
				2.	16,868	16,089	779		
				1.	16,868	16,089	779	: ((150,000 × 3 ) - 450,000) -292,000 =	-292,000
								( ) : 610,000 × 1 =	610,000
								: 128,000 × 1 =	128,000
								: 80,000 × 1 =	80,000
								: 253,000 × 1 =	253,000
3.					21,799	21,799	0		
	1.				21,799	21,799	0		
		1.			21,799	21,799	0		
			1.		21,799	21,799	0		
				1.	21,799	21,799	0		
					1,812,365	1,716,027	96,338		

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								( )
				가				( )
1.					48,381	46,422	1,959	
	1.				37,322	37,322	0	
		1.			37,322	37,322	0	
			1.		13,064	13,064	0	
				1.	13,064	13,064	0	
			2.		24,258	24,258	0	
				1.	23,028	23,028	0	
				2.	1,230	1,230	0	
	2.				11,059	9,100	1,959	
		1.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
		2.			9,059	7,100	1,959	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	
			3.		4,100	4,100	0	
				1.	1,100	1,100	0	
				2.	3,000	3,000	0	
			4.	( )	1,959	0	1,959	
				1.	1,959	0	1,959	( ) 1,959,000 × 1 = 1,959,000
2.	/				1,039,129	966,379	72,750	
	1.				485,276	468,338	16,938	
		1.			485,276	468,338	16,938	
			1.		30,240	35,344	-5,104	
				1.	30,240	35,344	-5,104	((400 × 470 × 188 ) - 35,344,000) -5,104,000= -5,104,000
			2.		387,560	375,610	11,950	

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								( )
				가				( )
				1.	387,560	375,610	11,950	$(((2,449 \times 723 \times 188) + (3,000 \times 40 \times 188)) - 355,438,000) - 4,568,000 = -4,568,000$
								( ) 14,741,000 14,741,000
								$\times 1 =$
								( ) 1,777,000 $\times 1 = 1,777,000$
				3.	34,441	35,095	-654	
				1.	21,151	21,805	-654	$((1,174,500 \times 10) - 11,745,000) - 654,000 = -654,000$
				2.	13,200	13,200	0	
				3.	90	90	0	
				4.	13,362	11,557	1,805	
				1.	2,394	2,394	0	
				2.	10,968	9,163	1,805	( ) 450,000 450,000
								$\times 1 =$
								( ) 1,355,000 $\times 1 = 1,355,000$
				5.	15,953	10,732	5,221	
				1.	15,953	10,732	5,221	( ) ( ) 5,221,000 $\times 1 =$ 5,221,000
				6.	3,720	0	3,720	
				1.	2,196	0	2,196	2,196,000 $\times 1 = 2,196,000$
				2.	1,524	0	1,524	924,000 $\times 1 = 924,000$
								600,000 $\times 1 = 600,000$
				2.	18,296	18,604	-308	
				1. [ ]	13,636	13,944	-308	
				1.	50	50	0	
				1.	50	50	0	
				2.	6,633	6,633	0	
				1.	6,633	6,633	0	
				3.	4,793	4,706	87	
				1.	835	1,180	-345	- 200,000 = -200,000
								$((200,000 \times 1 \times 1) - 200,000) - 145,000 = -145,000$
				2.	300	300	0	
				3.	2,908	3,226	-318	$((15,000 \times 23 \times 2) - 690,000) - 318,000 = -318,000$



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								( )
				가				( )
			4.		750	0	750	250,000 × 3 = 750,000
		4.			160	555	-395	
			1.		160	555	-395	((7,000 × 65 × 1 - 455,000) - 395,000 = -395,000
		5. [ ]			( ) 2,000	2,000	0	
			1.		400	400	0	
			2.		1,600	1,600	0	
	2.				4,660	4,660	0	
		1.			4,160	4,160	0	
			1.		4,160	4,160	0	
		2.			500	500	0	
			1.		500	500	0	
3.					378,411	297,161	81,250	
	1.				351,637	270,662	80,975	
		1.			351,637	270,662	80,975	
			1.		351,637	270,662	80,975	( ) 80,975,000 × 1 = 80,975,000
	2.				9,294	10,400	-1,106	
		1.			9,294	10,400	-1,106	
			1.		9,294	10,400	-1,106	( ) 117,000 × 1 = 117,000
								-1,223,000 = -1,223,000
	3.				17,480	16,099	1,381	
		1.			17,480	16,099	1,381	
			1.		17,480	16,099	1,381	( ) 281,000 × 1 = 281,000
								( ) 1,320,000 × 1 = 1,320,000
								-220,000 = -220,000
4.					157,146	182,276	-25,130	
	1.				37,570	37,500	70	
		1.			500	500	0	
			1.		500	500	0	

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								( )
				가				( )
			2.		6,000	6,000	0	
				1.	6,000	6,000	0	
			3.		12,850	12,850	0	
				1.	12,850	12,850	0	
			4.		9,408	9,408	0	
				1.	280	280	0	
				2.	9,128	9,128	0	
			5.	, ,	1,592	1,592	0	
				1.	1,592	1,592	0	
			6.		6,720	6,650	70	
				1.	850	780	70	( ) 9,920 × 7 = 70,000
				2.	1,000	1,000	0	
				3.	3,910	3,910	0	
				4.	960	960	0	
			7.		500	500	0	
				1.	500	500	0	
			2.		119,576	144,776	-25,200	
			1.		46,468	63,103	-16,635	
				1.	46,468	63,103	-16,635	((274,359 × 230 ) - 63,103,000) -16,635,000= -16,635,000
			2.		10,890	10,890	0	
				1.	10,890	10,890	0	
			3.		733	480	253	
				1.	733	480	253	((2,000 × 240 ) - 480,000)+253,000 = 253,000
			4.		61,485	70,303	-8,818	
				1.	61,485	70,303	-8,818	((70,042,000 × 1 ) - 70,042,000) -8,705,000= -8,705,000
								- 113,000= -113,000
3.					290,929	278,733	12,196	
	1.				149,660	94,027	55,633	

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								( )
				가				( )
		1.			14,647	15,238	-591	
		1.			2,280	2,280	0	
			1.		1,800	1,800	0	
			2.		480	480	0	
		2.3			600	600	0	
			1.		600	600	0	
		3.		( )	1,567	2,158	-591	
			1.		1,567	2,158	-591	( ) (2,158,000 × 1 ) - 2,158,000-591,000= -591,000
		4.		( )	9,000	9,000	0	
			1.		2,700	2,700	0	
			2.		4,950	4,950	0	
			3.		1,350	1,350	0	
		5.		( )	1,200	1,200	0	
			1.		1,200	1,200	0	
		2.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		3.			70	300	-230	
			1.		70	300	-230	
				1.	70	300	-230	( ) ((100,000 × 3 × 1 ) - 300,000)-230,000 = -230,000
		4.			20,900	20,900	0	
			1.		900	900	0	
				1.	900	900	0	
			2.	( )	20,000	20,000	0	
				1.	8,000	8,000	0	
				2.	12,000	12,000	0	
		5.			14,854	14,854	0	
			1.	가	2,520	2,520	0	

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								( )
				가				( )
				1.	300	300	0	
				2.	2,220	2,220	0	
			2.		6,220	6,220	0	
				1.	1,600	1,600	0	
				2.	1,520	3,120	-1,600	$((130,000 \times 24) - 3,120,000) - 1,600,000 = -1,600,000$
				3.	3,100	1,500	1,600	$800,000 \times 2 = 1,600,000$
			3.		6,114	6,114	0	
				1.	6,114	6,114	0	
			6.		35,300	25,640	9,660	
			1.		1,440	1,440	0	
				1.	1,440	1,440	0	
			2.		2,200	2,200	0	
				1.	1,000	1,000	0	
				2.	1,200	1,200	0	
			3.		200	200	0	
				1.	200	200	0	
			4.	( )	7,900	7,900	0	
				1.	7,900	7,900	0	
			5.	( )	6,900	6,900	0	
				1.	6,900	6,900	0	
			6.7560+	( )	6,000	6,000	0	
				1.	1,800	1,800	0	
				2.	3,900	3,900	0	
				3.	300	300	0	
			7.	( )	1,000	1,000	0	
				1.	1,000	1,000	0	
			8.	( )	5,040	0	5,040	
				1.	5,040	0	5,040	$( ) 5,000 \times 18 = 90,000$

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								( )
				가				( )
								( ) 3,000 × 15 × 16 = 720,000
								( ) 8,000 × 15 × 15 = 1,800,000
								( ) 2,000 × 15 × 6 = 180,000
								( ) 150,000 × 15 = 2,250,000
			9.		4,620	0	4,620	
				1.	4,620	0	4,620	30,000 × 77 × 2 = 4,620,000
		7.			41,967	6,967	35,000	
			1.		700	700	0	
				1.	450	450	0	
				2.	250	250	0	
			2.		6,267	6,267	0	
				1.	1,020	1,020	0	
				2.	5,247	5,247	0	
			3.	( )	20,000	0	20,000	
				1.	10,055	0	10,055	8,515,400 × 1 = 8,516,000
								1,539,000 × 1 = 1,539,000
				2.	9,945	0	9,945	7,439,000 × 1 = 7,439,000
								78,300 × 32 = 2,506,000
			4.	( )	15,000	0	15,000	
				1.	2,420	0	2,420	1,210,000 × 2 = 2,420,000
				2.	2,000	0	2,000	200,000 × 10 = 2,000,000
				3.	1,000	0	1,000	500,000 × 2 = 1,000,000
				4.	9,580	0	9,580	790,000 × 2 = 1,580,000
								800,000 × 10 = 8,000,000
		8.			2,500	2,500	0	
			1.		2,500	2,500	0	
				1.	1,093	2,250	-1,157	-919,000 -919,000
								((250,000 × 4 ) - 1,000,000) -238,000 = -238,000

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								( )
				가				( )
			2.		1,407	250	1,157	$((250,000 \times 1) - 250,000) + 1,157,000 = 1,157,000$
		9.			1,842	1,910	-68	
			1.		1,842	1,910	-68	
				1.	1,542	1,610	-68	$((70,000 \times 23 \times 1) - 1,610,000) - 68,000 = -68,000$
				2.	300	300	0	
		10.			17,380	5,518	11,862	
			1.		3,680	3,680	0	
				1.	400	400	0	
				2.	2,380	2,380	0	
				3.	900	900	0	
			2.		0	338	-338	
				1.	0	338	-338	$- 338,000 = -338,000$
			3.	( )	1,400	1,200	200	
				1.	1,400	1,200	200	$(100,000 \times 2 = 200,000)$
			4.		300	300	0	
				1.	300	300	0	
			5.	( )	12,000	0	12,000	
				1.	6,182	0	6,182	$6,182,000 \times 1 = 6,182,000$
				2.	208	0	208	$104,000 \times 2 = 208,000$
				3.	5,610	0	5,610	$561,000 \times 10 = 5,610,000$
		2.			102,269	145,706	-43,437	
			1.		39,224	36,275	2,949	
				1.	5,750	5,750	0	
					1.	5,750	5,750	0
			2.		3,800	3,100	700	
				1.	300	300	0	
				2.	3,500	2,800	700	$5,000 \times 40 = 200,000$
								$5,000 \times 40 = 200,000$

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								( )
				가				
								$2,000 \times 150 = 300,000$
			3.		400	400	0	
			1.		400	400	0	
			4.		540	540	0	
			1.		240	240	0	
			2.		300	300	0	
			5.		3,369	3,870	-501	
			1.		3,369	3,870	-501	$((45,000 \times 86) - 3,870,000) - 501,000 = -501,000$
			6.		5,570	5,770	-200	
			1.		3,970	3,970	0	
			2.		1,600	1,800	-200	$((30,000 \times 10) - 300,000) - 200,000 = -200,000$
			7.		17,295	14,345	2,950	
			1.		1,200	1,200	0	
			2.		16,095	13,145	2,950	$(1-2) 5,000 \times 19 \times 5 \times 2 = 950,000$
								$(3) 5,000 \times 20 \times 5 \times 4 = 2,000,000$
			8.		2,500	2,500	0	
			1.		2,500	2,500	0	
		2.			46,074	92,760	-46,686	
			1.		26,801	69,000	-42,199	
			1.		26,801	69,000	-42,199	$1 \times 230 - 69,000,000 - 42,199,000 = -42,199,000$
			2.		19,273	23,760	-4,487	
			1.		19,273	23,760	-4,487	$2 \times 8 - 12,600,000 - 4,762,000 = -4,762,000$
								$3 \times 8 - 11,160,000 + 275,000 = 275,000$
		3.			1,200	1,200	0	
			1.	( )	1,200	1,200	0	
			1.		1,200	1,200	0	
		4.			5,000	5,000	0	
			1.		5,000	5,000	0	

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								( )
				가				( )
				1.	5,000	5,000	0	
		5.			10,771	10,471	300	
			1.		4,620	4,320	300	
				1.	2,370	2,070	300	가 x 1 ) - 690,000)+300,000 = ((30,000x 23 300,000
				2.	2,250	2,250	0	
			2.		6,151	6,151	0	
				1.	900	900	0	
				2.	5,251	5,251	0	
		3.			39,000	39,000	0	
			1.		39,000	39,000	0	
				1.	39,000	39,000	0	
				1.	18,000	18,000	0	
				2.	19,645	19,050	595	((20,000 x 225 x 2 ) - 9,000,000)+595,000 = 595,000
				3.	1,355	1,950	-595	((25,000 x 13 x 6 ) - 1,950,000)-595,000 = -595,000
4.					17,798	20,564	-2,766	
		1.			5,520	8,284	-2,764	
			1.		5,520	8,284	-2,764	
				1.	600	6,364	-5,764	
				1.	600	6,264	-5,664	((32,000 x 24 x 4 x 2 ) - 6,144,000)-5,544,000=-5,544,000
								( ) -120,000 = -120,000
				2.	0	100	-100	-100,000 = -100,000
			2.		1,920	1,920	0	
				1.	1,920	1,920	0	
			3.	( )	3,000	0	3,000	
				1.	600	0	600	( ) 30,000 x 20 = 600,000
				2.	2,400	0	2,400	( ) 500,000 x 2 = 1,000,000
								( ) 700,000 x 2 = 1,400,000
		2.			11,078	11,080	-2	



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								( )
				가				( )
		1.			11,078	11,080	-2	
			1.		8,000	8,000	0	
				1.	8,000	8,000	0	
			2.		3,078	3,080	-2	
				1.	2,708	3,080	-372	$((15,000 \times 12 \times 4) - 720,000) - 172,000 = -172,000$
								$((5,000 \times 25 \times 8) - 1,000,000) - 200,000 = -200,000$
				2.	370	0	370	$370,000 \times 1 = 370,000$
			3.		1,200	1,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
				1.	600	600	0	
				2.	600	600	0	
			5.		85,966	84,964	1,002	
			1.		18,366	18,694	-328	
				1.	18,366	18,694	-328	
				1.				
					1,000	1,000	0	
				1.	1,000	1,000	0	
				2.	396	724	-328	
					1.	0	100	$- 100,000 = -100,000$
					2.	396	624	$QVR ((198,000 \times 1 \times 3) - 594,000) - 198,000 = -198,000$
								$- 30,000 = -30,000$
				3.	1,500	1,500	0	
				1.	1,500	1,500	0	
				4. 가	700	700	0	
				1.	700	700	0	
				5.	3,675	3,675	0	
				1.	3,175	3,175	0	
				2.	500	500	0	

: 3 ( : )

								( )
				가				( )
			6.		295	295	0	
			1.		295	295	0	
			7. ( )		1,800	1,800	0	
			1.		100	100	0	
			2.		1,500	1,500	0	
			3.		200	200	0	
			8.		112	112	0	
			1.		112	112	0	
			9. ( )		6,000	6,000	0	
			1.		1,800	1,800	0	
			2.		3,720	3,720	0	
			3.		480	480	0	
			10. ( )		2,888	2,888	0	
			1.		2,488	2,488	0	
			2.		400	400	0	
		2.			13,065	15,100	-2,035	
		1.			2,000	2,300	-300	
		1.			2,000	2,300	-300	
		1.			2,000	2,300	-300	- 300,000= -300,000
		2.			8,050	9,500	-1,450	
		1.			750	750	0	
		1.			350	350	0	
		2.			400	400	0	
		2.			1,800	1,800	0	
		1.			1,800	1,800	0	
		3.			0	550	-550	
		1.			0	550	-550	- 550,000= -550,000
		4.			100	1,000	-900	

: 3 ( : )

								( )
				가				( )
				1.	0	900	-900	900,000=- - -900,000
				2.	100	100	0	
				5.	5,400	5,400	0	
				1.	5,400	5,400	0	
				3.	3,015	3,300	-285	
				1.119	3,015	3,300	-285	
				1.	3,015	3,300	-285	119 ((400,000 × 7 × 1 ) - 2,800,000) -285,000 = -285,000
				3.	24,535	21,170	3,365	
				1.	365	300	65	
				1.	365	300	65	
				1.	365	300	65	5,000 × 13 = 65,000
				2.	24,170	20,870	3,300	
				1.	18,750	15,450	3,300	
				1.	1,000	1,300	-300	((100,000 × 3 ) - 300,000) -200,000 = -200,000
								((100,000 × 2 ) - 200,000) -100,000 = -100,000
				2.	17,400	13,800	3,600	900,000 × 4 = 3,600,000
				3.	350	350	0	
				2.	( 5,420	5,420	0	
				1.	5,420	5,420	0	
				4.	30,000	30,000	0	
				1.	30,000	30,000	0	
				1.	30,000	30,000	0	
				1.	30,000	30,000	0	
				6.	329,537	318,340	11,197	
				1.	88,112	85,363	2,749	
				1.	88,112	85,363	2,749	
				1.	35,219	32,470	2,749	
				1.	8,080	7,600	480	20,000 × 24 = 480,000

: 3 ( : )

								( )
				가				( )
				2.	25,150	24,570	580	( ) 580,000 x 1 = 580,000
				3.	640	0	640	8,000 x 4 x 20 = 640,000
				4.	300	300	0	
				5.	1,049	0	1,049	1,049,000 x 1 = 1,049,000
			2.		40,628	40,628	0	
				1.	21,628	21,628	0	
				2.	200	200	0	
				3.	4,800	4,800	0	
				4.	14,000	14,000	0	
			3.		10,932	10,932	0	
				1.	7,500	7,500	0	
				2.	3,432	3,432	0	
			4.	( )	1,333	1,333	0	
				1.	1,333	1,333	0	
			2.		239,677	229,677	10,000	
			1.		239,677	229,677	10,000	
			1.		21,318	21,318	0	
				1.	21,318	21,318	0	
			2.		92,842	92,842	0	
				1.	1,500	1,500	0	
				2.	90,942	90,942	0	
				3.	400	400	0	
			3.		84,634	84,634	0	
				1.	49,200	49,200	0	
				2.	15,600	15,600	0	
				3.	9,000	9,000	0	
				4.	10,834	10,834	0	
			4.		16,853	16,853	0	

: 3 ( : )

								( )
				가				( )
			1.		16,853	16,853	0	
		5.			12,430	12,430	0	
			1.		12,430	12,430	0	
		6.			1,100	1,100	0	
			1.		1,100	1,100	0	
		7.			500	500	0	
			1.		500	500	0	
		8.		( )	10,000	0	10,000	
			1.		2,200	0	2,200	( ) × 1 = 2,200,000 2,200,000
			2.		7,800	0	7,800	( ) 900,000 × 2 = 1,800,000
								( ) 6,000,000 × 1 = 6,000,000
	3.				1,748	3,300	-1,552	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
				1.	300	300	0	
				2.	1,200	1,200	0	
		2.			248	1,800	-1,552	
			1.		248	1,800	-1,552	
				1.	0	1,000	-1,000	- 1,000,000= -1,000,000
				2.	0	500	-500	- 500,000= -500,000
				3.	248	300	-52	((150,000 × 2 ) - 300,000) -52,000 = -52,000
	7.				625	625	0	
		1.			625	625	0	
			1.		625	625	0	
				1.	625	625	0	
				1.	625	625	0	
					1,812,365	1,716,027	96,338	