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		238,800,000
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1	2016	238,800,000
2	가	가
3	가	17
1.		
2.		
3.		

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3	238,800	231,781			7,019		3.0		
		4,298	210,351	88.0		-1,953	1,087	0.4	
		0	1,000	0.4	/	1,990	25,467	10.6	
		1,978	15,171	6.3		-6,779	49,126	20.5	
		744	2,420	1.0		-3,267	30,923	12.9	
		-1	9,858	4.1		-4,393	34,867	14.6	
						21,921	97,330	40.7	
						-500	0	0.0	

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								()	
				가					
1.					211,351	207,053	4,298		
	1.				210,351	206,053	4,298		
		1.			210,351	206,053	4,298		
			1.		210,351	206,053	4,298		
				1.	153,215	153,215	0		
				2.	57,136	52,838	4,298	() : (5,800,000 × 2,580,000 1) - 3,220,000 =	
								: (5,610,000 × 1) -	-190,000
								5,800,000 =	
								() : 1,908,000 × 1 =	1,908,000
	2.				1,000	1,000	0		
		1.			1,000	1,000	0		
			1.		1,000	1,000	0		
				1.	1,000	1,000	0		
2.					17,591	14,869	2,722		
	1.				15,171	13,193	1,978		
		1.			15,171	13,193	1,978		
			1.		6,771	7,693	-922		
				1.	6,771	7,693	-922	: -758,000 =	-758,000
								: -164,000 =	-164,000
		2.			8,400	5,500	2,900		
			1.		8,400	5,500	2,900	: 2,900,000 × 1 =	2,900,000
	2.				2,420	1,676	744		
		1.			1,956	1,036	920		
			1.		1,956	1,036	920		
				1.	1,956	1,036	920	: 840,000 =	840,000
								: 80,000 =	80,000
		2.			464	640	-176		
			1.		353	400	-47		
				1.	353	400	-47	: -47,000 =	-47,000

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								()	
				가					
			2.		111	240	-129		
			1.		111	240	-129	: -28,000 =	-28,000
								: -101,000 =	-101,000
3.					9,858	9,859	-1		
	1.				9,858	9,859	-1		
		1.			9,858	9,859	-1		
			1.		9,858	9,859	-1		
			1.		9,858	9,859	-1	: -1,000 =	-1,000
					238,800	231,781	7,019		

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								()
				가				()
1.					1,087	3,040	-1,953	
	1.				1,087	3,040	-1,953	
		1.			227	900	-673	
			1.		227	900	-673	
				1.	227	900	-673	-673,000 = -673,000
		2.			860	2,140	-1,280	
			1.		0	1,000	-1,000	
				1.	0	1,000	-1,000	-1,000,000 = -1,000,000
			2.		860	1,140	-280	
				1.	340	600	-260	-260,000 = -260,000
				2.	520	540	-20	-20,000 = -20,000
2.	/				25,467	23,477	1,990	
	1.				9,152	10,641	-1,489	
		1.			9,152	10,641	-1,489	
			1.		7,784	8,658	-874	
				1.	7,784	8,658	-874	() -116,000 = -116,000
								-758,000 = -758,000
			2.		1,228	1,983	-755	
				1.	1,228	1,983	-755	-591,000 = -591,000
								-164,000 = -164,000
			3.		140	0	140	
				1.	140	0	140	7,000 × 20 = 140,000
	2.				3,987	3,430	557	
		1.			2,602	1,995	607	
			1.		2,302	1,610	692	
				1.	0	90	-90	-90,000 = -90,000
				2.	0	400	-400	-400,000 = -400,000
				3.	0	200	-200	-200,000 = -200,000

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								()
				가				()
			4.		439	470	-31	-31,000 = -31,000
			5.		1,863	450	1,413	1,413,000 × 1 = 1,413,000
		2.			122	201	-79	
			1.		122	201	-79	1 -19,000 = -19,000
							2,3	-20,000 = -20,000
								-40,000 = -40,000
		3.			50	50	0	
			1.		50	50	0	
		4.			128	134	-6	
			1.		128	134	-6	-6,000 = -6,000
		2.			1,385	1,435	-50	
			1.		890	940	-50	
				1.	890	940	-50	-50,000 = -50,000
		2.			495	495	0	
			1.		495	495	0	
	3.				8,400	5,500	2,900	
		1.			8,400	5,500	2,900	
			1.		8,400	5,500	2,900	
			1.		8,400	5,500	2,900	() 2,900,000 × 1 = 2,900,000
	4.				3,928	3,906	22	
		1.			3,928	3,906	22	
			1.		2,442	2,442	0	
				1.	2,442	2,442	0	
		2.			243	264	-21	
			1.		243	264	-21	-21,000 = -21,000
		3.		,	1,180	1,200	-20	
			1.		1,180	1,200	-20	, -20,000 = -20,000
		4.			63	0	63	

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									()
				가					
				1.	63	0	63	1	63,000 = 63,000
3.					49,126	55,905	-6,779		
	1.				26,164	30,578	-4,414		
		1.			17,654	19,870	-2,216		
			1.		1,200	1,500	-300		
				1.	1,200	1,500	-300	-300,000 =	-300,000
			2.		4,126	5,700	-1,574		
				1.	4,024	3,000	1,024	1,024,000 =	1,024,000
				2.	102	2,700	-2,598	-2,598,000 =	-2,598,000
			3.		118	200	-82		
				1.	118	200	-82	-82,000 =	-82,000
			4.		40	150	-110		
				1.	40	150	-110	-110,000 =	-110,000
			5.	()	0	150	-150		
				1.	0	150	-150	() -150,000 =	-150,000
			6.		12,170	12,170	0		
				1.	770	770	0		
				2.	11,400	11,400	0		
			2.		60	200	-140		
				1.	60	200	-140		
				1.	60	200	-140	-140,000 =	-140,000
			3.		876	900	-24		
				1.	596	600	-4		
				1.	596	600	-4	-4,000 =	-4,000
				2.	280	300	-20		
				1.	280	300	-20	-20,000 =	-20,000
			4.		733	500	233		
				1.	733	500	233		

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								()
				가				()
				1.	458	500	-42	-42,000 = -42,000
				2.	275	0	275	275,000 × 1 = 275,000
		5.			4,443	5,020	-577	
			1.	가	916	920	-4	
				1.	916	920	-4	가 = -4,000 -4,000
			2.		3,055	3,500	-445	
				1.	3,055	3,500	-445	-445,000 = -445,000
			3.		472	600	-128	
				1.	472	600	-128	-18,000 = -18,000
								-110,000 = -110,000
		6.			2,398	2,200	198	
			1.		1,998	2,000	-2	
				1.	1,998	2,000	-2	= -2,000 -2,000
			2.		400	200	200	
				1.	200	200	0	
				2.	200	0	200	200,000 × 1 = 200,000
		7.			0	368	-368	
			1.		0	368	-368	
				1.	0	368	-368	-368,000 = -368,000
		8.			0	1,520	-1,520	
			1.		0	800	-800	
				1.	0	800	-800	-800,000 = -800,000
			2.		0	720	-720	
				1.	0	360	-360	-360,000 = -360,000
				2.	0	360	-360	-60,000 = -60,000
								-300,000 = -300,000
		2.			22,962	25,327	-2,365	
			1.		1,476	4,930	-3,454	

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								()
				가				()
			1.		600	750	-150	
			1.		600	750	-150	2 -150,000 = -150,000
			2.		0	2,400	-2,400	
			1.		0	2,400	-2,400	-2,400,000 = -2,400,000
			3.		180	200	-20	
			1.		180	200	-20	= -20,000 -20,000
			4.		496	510	-14	
			1.		496	510	-14	-14,000 = -14,000
			5.		0	200	-200	
			1.		0	200	-200	-200,000 = -200,000
			6.		200	420	-220	
			1.		200	420	-220	-220,000 = -220,000
			7.		0	450	-450	
			1.		0	450	-450	-150,000 = -150,000
								-300,000 = -300,000
			2.		10,049	10,049	0	
			1.		10,049	10,049	0	
			1.		10,049	10,049	0	
			3.		7,500	6,178	1,322	
			1.		698	1,260	-562	
			1.		698	1,260	-562	-562,000 = -562,000
			2.		2,326	2,350	-24	
			1.		2,326	2,350	-24	-11,000 = -11,000
								-13,000 = -13,000
			3.		168	168	0	
			1.		168	168	0	
			4.		500	500	0	
			1.		360	360	0	

: 3 (:)

								()
				가				()
			2.		140	140	0	
		5.			1,900	1,900	0	
			1.		1,900	1,900	0	
		6.			1,908	0	1,908	
			1.		1,908	0	1,908	() 100,000 × 7 = 700,000
								() 가 172,570 × 7 = 1,208,000
		4.			3,937	4,170	-233	
			1.		642	875	-233	
				1.	260	400	-140	-140,000 = -140,000
				2.	382	475	-93	-75,000 = -75,000
								-18,000 = -18,000
			2.		210	210	0	
				1.	210	210	0	
			3.		3,085	3,085	0	
				1.	400	400	0	
				2.	2,685	2,685	0	
4.					30,923	34,190	-3,267	
		1.			18,763	21,720	-2,957	
			1.		18,763	21,720	-2,957	
				1.	1,532	2,920	-1,388	
				1.	1,281	2,500	-1,219	-1,219,000 = -1,219,000
				2.	251	420	-169	-169,000 = -169,000
			2.		8,440	10,000	-1,560	
				1.	8,440	10,000	-1,560	-1,560,000 = -1,560,000
			3.		391	400	-9	
				1.	391	400	-9	-9,000 = -9,000
			4.		5,500	5,500	0	
				1.	1,860	1,860	0	

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								()
				가				()
			2.		3,640	3,640	0	
		5.		(2,900	2,900	0	
			1.		2,900	2,900	0	
	2.				8,160	8,470	-310	
		1.			8,160	8,470	-310	
			1.		156	200	-44	
			1.		156	200	-44	-44,000 = -44,000
		2.			6,884	7,000	-116	
			1.		6,884	7,000	-116	-116,000 = -116,000
		3.			600	600	0	
			1.		600	600	0	
		4.			250	400	-150	
			1.		250	400	-150	-150,000 = -150,000
		5.			270	270	0	
			1.		270	270	0	
	3.				4,000	4,000	0	
		1.			4,000	4,000	0	
			1.		4,000	4,000	0	
			1.		1,200	1,200	0	
			2.		2,800	2,800	0	
5.					34,867	39,260	-4,393	
	1.				3,238	3,890	-652	
		1.			3,238	3,890	-652	
			1.		870	1,140	-270	
			1.		870	1,140	-270	-290,000 = -290,000
								20,000 = 20,000
		2.			568	650	-82	
			1.		568	650	-82	-82,000 = -82,000

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								()
				가				()
			3.		800	800	0	
			1.		800	800	0	
			4.		600	600	0	
			1.		600	600	0	
			5.		0	300	-300	
			1.		0	300	-300	-300,000 = -300,000
			6.	가	400	400	0	
			1.		400	400	0	
	2.				0	200	-200	
		1.			0	200	-200	
			1.		0	200	-200	
			1.		0	200	-200	-200,000 = -200,000
	3.				19,200	19,000	200	
		1.			19,200	19,000	200	
			1.		11,000	11,000	0	
			1.		526	526	0	
			2.		10,210	10,210	0	
			3.		264	264	0	
		2.			8,200	8,000	200	
			1.		1,100	1,500	-400	-400,000 = -400,000
			2.		7,100	6,100	1,000	719,000 = 719,000
								81,000 = 81,000
								200,000 = 200,000
			3.		0	400	-400	-400,000 = -400,000
	4.				4,823	6,280	-1,457	
		1.			923	1,000	-77	
			1.		923	1,000	-77	
			1.		209	200	9	9,000 = 9,000

: 3 (:)

								()
				가				()
			2.		714	800	-86	() -86,000 = -86,000
		2.			3,900	5,280	-1,380	
			1.		3,900	5,280	-1,380	
				1.	0	280	-280	-280,000 = -280,000
				2.	3,900	4,500	-600	() -400,000 = -400,000
								-200,000 = -200,000
				3.	0	500	-500	-500,000 = -500,000
		5.			7,606	9,890	-2,284	
			1.		7,606	9,890	-2,284	
				1. PC	4,946	5,300	-354	
				1.	4,946	5,300	-354	-354,000 = -354,000
				2.	750	2,590	-1,840	
				1.	750	2,590	-1,840	-1,840,000 = -1,840,000
				3.	1,910	2,000	-90	
				1.	1,910	2,000	-90	-90,000 = -90,000
		6.			97,330	75,409	21,921	
			1.		24,757	20,314	4,443	
				1.	24,757	20,214	4,543	
				1.	7,400	6,900	500	
				1.	1,440	1,440	0	
				2.	2,960	2,460	500	250,000 = 250,000
								125,000 × 2 = 250,000
				3.	3,000	3,000	0	
				2.	5,883	4,910	973	
				1.	3,283	2,520	763	-200,000 = -200,000
								120,000 = 120,000
								-100,000 = -100,000
								250,000 × 4 = 1,000,000

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								()
				가				()
								S2B -57,000 = -57,000
			2.		91	90	1	1,000 = 1,000
			3.		1,583	1,800	-217	-217,000 = -217,000
			4.		926	500	426	-309,000 = -309,000
								155,000 × 1 = 155,000
								290,000 × 2 = 580,000
			3.		11,474	8,404	3,070	
				1.	9,654	7,804	1,850	60,000 = 60,000
								-190,000 = -190,000
								() 990,000 × 2 = 1,980,000
				2.	1,200	600	600	() 50,000 × 2 × 6 = 600,000
				3.	620	0	620	155,000 × 4 = 620,000
		2.			0	100	-100	
			1.		0	100	-100	
				1.	0	100	-100	-100,000 = -100,000
			2.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
				3.	0	0	0	
		2.			72,213	54,135	18,078	
			1.		72,213	54,135	18,078	
				1.	14,691	15,750	-1,059	
				1.	8,016	9,000	-984	-984,000 = -984,000
				2.	1,170	1,170	0	
				3.	5,505	5,580	-75	-150,000 = -150,000
								-414,000 = -414,000
								519,000 = 519,000
								-30,000 = -30,000

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								()
				가				()
			2.		765	1,100	-335	
			1.		765	1,100	-335	-335,000 = -335,000
			3.		27,656	27,308	348	
			1.		27,184	27,308	-124	-824,000 = -824,000
								700,000 × 1 = 700,000
			2.		472	0	472	가 300,000 × 1 = 300,000
								172,000 × 1 = 172,000
			4.		15,233	6,109	9,124	
			1.		0	200	-200	-200,000 = -200,000
			2.		12,333	5,909	6,424	148,400 × 20 = 2,968,000
								243,000 = 243,000
								-37,000 = -37,000
								2,900,000 × 1 = 2,900,000
								= 350,000 × 1 = 350,000
			3.		2,900	0	2,900	2,900,000 × 1 = 2,900,000
			5.		3,264	3,264	0	
			1.		3,264	3,264	0	
			6.		604	604	0	
			1.		604	604	0	
			7.		10,000	0	10,000	
			1.		10,000	0	10,000	10,000,000 × 1 = 10,000,000
		3.			360	960	-600	
		1.			360	960	-600	
		1.			360	960	-600	
			1.		60	160	-100	() -100,000 = -100,000
			2.		300	800	-500	-500,000 = -500,000
	7.				0	500	-500	
	1.				0	500	-500	

2016

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								()
				가				()
		1.			0	500	-500	
			1.		0	500	-500	
				1.	0	500	-500	-500,000 = -500,000
					238,800	231,781	7,019	