

2017

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			228,535,000
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1	2017		228,535,000
"	"	.	
2	가		가
		, 가	.
	가		.
3			17
.			
1.	,		
2.			
3.			

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2	228,535	223,214			5,321		2.4		
	10,854	207,385	90.7		-1,000	2,140	0.9		
	2,295	16,522	7.2	/	2,078	28,674	12.5		
	-250	1,206	0.5		-1,013	52,357	22.9		
	-7,578	3,422	1.4		-400	28,700	12.5		
					-1,221	36,620	16.0		
					6,877	80,044	35.0		
					0	0	0.0		

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									()	
				가						
1.					207,385	196,531	10,854			
1.					207,385	196,531	10,854			
1.					207,385	196,531	10,854			
1.					207,385	196,531	10,854			
1.					145,279	145,279	0			
2.					62,106	51,252	10,854		(5,500,000 × 1 2,200,000) - 3,300,000 =	
									(9,086,000 × 1) 3,894,000	
									- 5,192,000 =	
									() : 2,500,000 × 1 2,500,000 =	
									() : 200,000 × 200,000 1 =	
									() : 2,060,000 × 1 2,060,000 =	
2.					17,728	15,683	2,045			
1.					16,522	14,227	2,295			
1.					16,522	14,227	2,295			
1.					8,122	8,027	95			
1.					8,122	8,027	95		: 95,000 = 95,000	
2.					8,400	6,200	2,200			
1.					8,400	6,200	2,200		: 2,200,000 = 2,200,000	
2.					1,206	1,456	-250			
1.					1,036	1,036	0			
1.					1,036	1,036	0			
1.					1,036	1,036	0			
2.					170	420	-250			
1.					150	400	-250			
1.					150	400	-250		: -250,000 = -250,000	
2.					20	20	0			
1.					20	20	0			
3.					3,422	11,000	-7,578			
1.					3,422	11,000	-7,578			

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								()	
				가					
		1.			3,422	11,000	-7,578		
			1.		3,422	11,000	-7,578		
				1.	3,422	11,000	-7,578	: -7,578,000 =	-7,578,000
					228,535	223,214	5,321		

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								()
				가				()
1.					2,140	3,140	-1,000	
1.					2,140	3,140	-1,000	
	1.				1,000	1,000	0	
		1.			900	900	0	
			1.		900	900	0	
		2.			100	100	0	
			1.		100	100	0	
	2.				1,140	2,140	-1,000	
		1.			0	1,000	-1,000	
			1.		0	1,000	-1,000	-1,000,000 = -1,000,000
		2.			1,140	1,140	0	
			1.		600	600	0	
			2.		540	540	0	
2.	/				28,674	26,596	2,078	
1.					10,352	11,172	-820	
	1.				10,352	11,172	-820	
		1.			8,886	9,028	-142	
			1.		8,886	9,028	-142	() -142,000 = -142,000
		2.			636	1,574	-938	
			1.		636	1,574	-938	-1,033,000 = -1,033,000
								95,000 = 95,000
		3.			150	150	0	
			1.		150	150	0	
		4.			680	420	260	
			1.		680	420	260	260,000 = 260,000
	2.				4,164	3,454	710	
		1.			1,568	1,308	260	
			1.		1,180	920	260	

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								()			
				가							
				1.	260	0	260	20,000 × 13 = 260,000			
				2.	200	200	0				
				3.	350	350	0				
				4.	370	370	0				
			2.				338	338	0		
				1.	338	338	0				
			3.				50	50	0		
				1.	50	50	0				
			2.				2,596	2,146	450		
				1.				1,501	1,051	450	
					1.	1,501	1,051	450	45,000 × 10 = 450,000		
				2.				495	495	0	
					1.	495	495	0			
				3.				600	600	0	
					1.	600	600	0			
				3.				8,400	6,200	2,200	
		1.				8,400	6,200	2,200			
			1.		8,400	6,200	2,200				
			1.		8,400	6,200	2,200	2,200,000 = 2,200,000			
		4.				5,758	5,770	-12			
			1.				5,758	5,770	-12		
				1.				2,560	2,572	-12	
					1.	2,560	2,572	-12	-12,000 = -12,000		
				2.				198	198	0	
			1.		198	198	0				
			3.				3,000	3,000	0		
				1.	3,000	3,000	0				
3.				52,357	53,370	-1,013					

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								()
				가				()
	1.				29,009	31,522	-2,513	
	1.				20,207	22,470	-2,263	
		1.			1,500	1,500	0	
			1.		1,500	1,500	0	
		2.			3,887	6,000	-2,113	
			1.		3,000	4,000	-1,000	-1,000,000 = -1,000,000
			2.		887	2,000	-1,113	-1,113,000 = -1,113,000
		3.			200	200	0	
			1.		200	200	0	
		4.			150	150	0	
			1.		150	150	0	
		5.		()	0	150	-150	
			1.		0	150	-150	() -150,000 = -150,000
		6.		()	14,470	14,470	0	
			1.		3,000	3,000	0	
			2.		11,470	11,470	0	
	2.				200	200	0	
		1.			200	200	0	
			1.		200	200	0	
	3.				842	842	0	
		1.			0	0	0	
			1.		0	0	0	
		2.			842	842	0	
			1.		842	842	0	
	4.				500	500	0	
		1.			500	500	0	
			1.		500	500	0	
	5.				3,640	3,640	0	

: 2 (:)

								()
				가				()
			1.	가	1,040	1,040	0	
			1.		1,040	1,040	0	
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
			3.		600	600	0	
			1.		600	600	0	
		6.			2,800	2,800	0	
		1.			2,000	2,000	0	
		1.			2,000	2,000	0	
		2.			800	800	0	
		1.			400	400	0	
		2.			400	400	0	
		7.			620	320	300	
		1.			620	320	300	
		1.			620	320	300	150,000 × 2 = 300,000
		8.			200	750	-550	
		1.			200	200	0	
		1.			200	200	0	
		2.			0	550	-550	
		1.			0	360	-360	-360,000 = -360,000
		2.			0	190	-190	-90,000 = -90,000
								-100,000 = -100,000
		2.			23,348	21,848	1,500	
		1.			4,150	4,150	0	
		1.			750	750	0	
		1.			750	750	0	
		2.			1,600	1,600	0	
		1.			1,600	1,600	0	

: 2 (:)

								()
				가				()
			3.		200	200	0	
			1.		200	200	0	
			4.	,	400	400	0	
			1.		400	400	0	
			5.		400	400	0	
			1.		400	400	0	
			6.		800	800	0	
			1.		800	800	0	
			2.		9,698	9,698	0	
			1.		9,698	9,698	0	
			1.		1,351	1,351	0	
			2.		8,347	8,347	0	
			3.		5,850	4,350	1,500	
			1.		0	1,200	-1,200	
			1.		0	1,200	-1,200	-1,200,000 = -1,200,000
			2.		2,650	2,650	0	
			1.		2,650	2,650	0	
			3.		500	500	0	
			1.		300	300	0	
			2.		200	200	0	
			4.	()	2,500	0	2,500	
			1.		2,500	0	2,500	() 2,500,000 1,250,000 × 2 =
			5.	()	200	0	200	
			1.		200	0	200	() () 2,500 × 80 = 200,000
			4.		600	600	0	
			1.		600	600	0	
			1.		600	600	0	
			5.		3,050	3,050	0	

: 2 (:)

								()
				가				()
			1.		860	860	0	
			1.		400	400	0	
			2.		460	460	0	
			2.	()	190	190	0	
			1.		190	190	0	
			3.	() 2,000	2,000	2,000	0	
			1.		600	600	0	
			2.		1,400	1,400	0	
4.					28,700	29,100	-400	
	1.				18,400	18,800	-400	
		1.			18,400	18,800	-400	
			1.		1,000	3,600	-2,600	
			1.		1,000	3,000	-2,000	-2,000,000 = -2,000,000
			2.		0	600	-600	-400,000 = -400,000
								-200,000 = -200,000
			2.		9,000	9,000	0	
			1.		9,000	9,000	0	
			3.	(5,500	3,300	2,200	
			1.		2,820	1,820	1,000	1,000,000 = 1,000,000
			2.		2,680	1,480	1,200	20,000 × 10 × 6 = 1,200,000
			4.		(2,900	2,900	0	
			1.		2,850	2,850	0	
			2.		50	50	0	
	2.				5,600	5,600	0	
		1.			5,600	5,600	0	
			1.		1,400	1,400	0	
			1.		200	200	0	
			2.		1,200	1,200	0	

: 2 (:)

								()
				가				()
			2.		3,600	3,600	0	
			1.		3,600	3,600	0	
			3.		400	400	0	
			1.		400	400	0	
			4.		200	200	0	
			1.		200	200	0	
	3.				4,700	4,700	0	
	1.				4,700	4,700	0	
		1.			4,700	4,700	0	
			1.		1,200	1,200	0	
			2.		3,500	3,500	0	
5.					36,620	37,841	-1,221	
	1.				3,570	3,570	0	
		1.			3,570	3,570	0	
			1.		1,570	1,570	0	
			1.		1,570	1,570	0	
			2.		500	500	0	
			1.		500	500	0	
			3.		800	800	0	
			1.		800	800	0	
			4.		300	300	0	
			1.		300	300	0	
			5.	가	400	400	0	
			1.		400	400	0	
	2.				500	1,000	-500	
		1.			0	200	-200	
			1.		0	200	-200	
			1.		0	200	-200	-200,000 = -200,000

: 2 (:)

								()
				가				()
		2.			500	800	-300	
			1.		500	800	-300	
				1.	500	800	-300	-300,000 = -300,000
	3.				18,000	18,000	0	
		1.			18,000	18,000	0	
			1.		11,000	11,000	0	
				1.	1,110	1,110	0	
				2.	400	400	0	
				3.	8,090	8,090	0	
				4.	1,400	1,400	0	
			2.		7,000	7,000	0	
				1.	1,700	1,700	0	
				2.	5,100	5,100	0	
				3.	200	200	0	
	4.				5,459	6,180	-721	
		1.			600	600	0	
			1.		600	600	0	
				1.	600	600	0	
		2.			4,859	5,580	-721	
			1.		4,859	5,580	-721	
				1.	200	780	-580	-580,000 = -580,000
				2.	3,500	3,500	0	
				3.	1,159	1,300	-141	= -141,000 -141,000
	5.				9,091	9,091	0	
		1.			9,091	9,091	0	
			1.PC		5,000	5,000	0	
				1.	5,000	5,000	0	
			2.		426	426	0	

: 2 (:)

								()
				가				()
				1.	426	426	0	
			3.		3,665	3,665	0	
				1.	3,665	3,665	0	
6.					80,044	73,167	6,877	
	1.				38,141	33,055	5,086	
		1.			19,651	18,591	1,060	
			1.		6,900	6,900	0	
				1.	1,440	1,440	0	
				2.	2,460	2,460	0	
				3.	3,000	3,000	0	
			2.		5,091	5,091	0	
				1.	2,700	2,700	0	
				2.	91	91	0	
				3.	1,800	1,800	0	
				4.	500	500	0	
			3.		5,600	6,600	-1,000	
				1.	5,600	6,600	-1,000	-1,000,000 = -1,000,000
			4.		2,060	0	2,060	
				1.	1,760	0	1,760	() 1,760,000 × 1 = 1,760,000
				2.	300	0	300	() 50,000 × 6 = 300,000
		2.			18,490	14,464	4,026	
			1.		182	50	132	
				1.	182	50	132	132,000 = 132,000
			2.		9,222	9,222	0	
				1.	8,007	8,007	0	
				2.	200	200	0	
				3.	1,015	1,015	0	
			3.	()	9,086	5,192	3,894	

: 2 (:)

								()
				가				()
				1.	9,086	5,192	3,894	1,298,000 × 3 = 3,894,000
			2.		40,943	39,152	1,791	
			1.		40,943	39,152	1,791	
			1.		15,292	15,792	-500	
			1.	1.	8,500	9,000	-500	-500,000 = -500,000
				2.	960	960	0	
				3.	5,832	5,832	0	
			2.		1,100	1,100	0	
				1.	1,100	1,100	0	
			3.		7,852	7,852	0	
				1.	100	100	0	
				2.	7,752	7,752	0	
			4.		12,815	10,524	2,291	
				1.	12,815	10,524	2,291	267,500 × 4 = 1,070,000
								-68,000 = -68,000
								-31,000 = -31,000
								1,320,000 × 1 = 1,320,000
			5.		3,264	3,264	0	
				1.	3,264	3,264	0	
			6.		620	620	0	
				1.	620	620	0	
			3.		960	960	0	
			1.		960	960	0	
			1.		960	960	0	
				1.	160	160	0	
				2.	800	800	0	
			7.		0	0	0	
			1.		0	0	0	

: 2 (:)

								()
				가				()
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					228,535	223,214	5,321	