

2017

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		192,960,000
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1	2017	.	.	.	192,860,000
.	“	.	”	.	
2	가	,	가	,	가
	가				.
3				17	
1.	,				
2.		()		
3.					

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	189,493	339,123	192,960	192,960	1.8	192,960	-43.1
		179,797	93.1			3,250	1.6
		8,963	4.6	/		20,210	10.4
		200	0.1			47,064	24.3
		4,000	2.0			8,630	4.4
						25,601	13.2
						86,205	44.6
						2,000	1.0

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가									()	
1.					179,797	179,522	275			
1.					179,797	179,522	275			
1.					179,797	179,522	275			
1.					179,797	179,522	275			
1.					179,797	0	0	146,343,000	*1 = : 146,343,000	× 1 = 146,343,000
								33,454,000	*1 = : 33,454,000	× 1 = 33,454,000
2.					9,163	7,971	1,192			
1.					8,963	7,871	1,092			
1.					8,963	7,871	1,092			
1.					8,963	7,871	1,092			
1.					8,963	0	0		: 430 × 12 × 195	1,007,000
									: 3,400 × 12 × 195	7,956,000
2.					200	100	100			
1.					200	100	100			
1.					200	100	100			
1.					200	0	0		: 100,000 × 2 =	200,000
3.					4,000	2,000	2,000			
1.					4,000	2,000	2,000			
1.					4,000	2,000	2,000			
1.					4,000	2,000	2,000			
1.					4,000	0	0		: 4,000,000	4,000,000
					192,960	189,493	3,467			

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								()	
가									
1.					3,250	3,600	-350		
1.	1.				3,250	3,600	-350		
	1.	1.			3,250	2,600	650		
		1.			1,850	0	0		
		1.	1.		1,850	0	0	50,000 × 13 =	650,000
								1,200,000 × 1 =	1,200,000
		2.			1,200	0	0		
			1.		1,200	0	0	150,000 × 8 =	1,200,000
		3.			200	0	0		
			1.		200	0	0	100,000 × 2 =	200,000
		2.			0	1,000	-1,000		
2.	/				20,210	14,699	5,511		
1.					11,675	10,053	1,622		
	1.				11,675	10,053	1,622		
		1.			1,511	0	0		
			1.		1,511	0	0	430 × 195 × 12 =	1,007,000
								430 × 195 × 6 =	504,000
		2.	()		1,248	0	0		
			1.		1,248	0	0	400 × 195 × 16 =	1,248,000
		3.			960	0	0		
			1.		960	0	0	10,000 × 10 × 6 =	600,000
								가 45,000 × 2 × 4 =	360,000
		4.			7,956	0	0		
			1.		7,956	0	0	3,400 × 12 × 195 =	7,956,000
		2.			7,160	3,366	3,794		
		1.			4,950	1,406	3,544		
			1.		100	0	0		
					100	0	0	100,000 × 1 =	100,000

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				가				()
			2.		350	0	0	
			1.		350	0	0	2,500 × 50 × 2 = 250,000
								100,000 × 1 = 100,000
			3.		3,500	0	0	
			1.		1,000	0	0	200,000 × 5 × 1 = 1,000,000
			2.		2,500	0	0	2,500,000 × 1 × 1 = 2,500,000
			4.		500	0	0	
			1.		500	0	0	250,000 × 2 × 1 = 500,000
			5.		200	0	0	
			1.		200	0	0	20,000 × 5 × 2 = 200,000
			6.		200	0	0	
			1.		200	0	0	20,000 × 10 × 1 = 200,000
			7.		100	0	0	
			1.		100	0	0	10,000 × 10 × 1 = 100,000
		2.			2,210	1,960	250	
		1.			1,010	0	0	
			1.		1,010	0	0	58,000 × 1 × 12 = 696,000
								9,200 × 2 × 4 = 74,000
								120,000 × 2 = 240,000
			2.		600	0	0	
			1.		600	0	0	600,000 × 1 = 600,000
			3.		600	0	0	
			1.		600	0	0	100,000 × 6 = 600,000
		3.			1,375	1,280	95	
		1.			1,375	1,280	95	
			1.		1,375	0	0	
			1.		1,375	0	0	1,375,000 × 1 = 1,375,000
		3.			47,064	54,003	-6,939	

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				가				()
1.				32,562	36,119	-3,557		
1.				3,320	1,860	1,460		
	1.			1,120	0	0		
		1.		1,120	0	0	40,000 × 14 × 2 =	1,120,000
	2.			500	0	0		
		1.		500	0	0	100,000 × 5 =	500,000
	3.			1,200	0	0		
		1.		1,200	0	0	10,000 × 120 =	1,200,000
	4.			500	0	0		
		1.		500	0	0	100,000 × 5 =	500,000
	2.			300	300	0		
		1.		300	0	0		
			1.	300	0	0	50,000 × 6 × 1 =	300,000
	3.			2,125	2,125	0		
		1.		2,125	0	0		
			1.	2,125	0	0	250,000 × 2 =	500,000
							500,000 × 1 =	500,000
							125,000 × 5 =	625,000
							100,000 × 5 =	500,000
	4.			2,400	3,400	-1,000		
		1.		2,400	0	0		
			1.	1,400	0	0	20,000 × 10 × 2 =	400,000
							200,000 × 5 =	1,000,000
			2.	1,000	0	0	500,000 × 2 =	1,000,000
	5.			1,000	0	1,000		
		1.		1,000	0	0		
			1.	1,000	0	0	200,000 × 5 =	1,000,000
	6.			1,500	1,700	-200		

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				가				()
			1.		1,000	0	0	
				1.	1,000	0	0	100,000 × 2 = 200,000
								20,000 × 4 × 10 = 800,000
			2.		500	0	0	
				1.	500	0	0	100,000 × 5 = 500,000
			7.		200	200	0	
				1.	200	0	0	
								100,000 × 2 = 200,000
			8.		21,717	26,534	-4,817	
				1.	119	0	0	
								119,000 × 1 = 119,000
				2.	6,181	0	0	
								10,000 × 10 = 100,000
								20,000 × 5 = 100,000
								15,000 × 4 = 60,000
								20,000 × 10 × 4 = 800,000
								500,000 × 2 = 1,000,000
								125,000 × 4 = 500,000
								45,000 × 20 = 900,000
				3.	760	0	0	가 190,000 × 4 = 760,000
				4.	1,461	0	0	365,250 × 4 = 1,461,000
				5.	500	0	0	10,000 × 50 × 1 = 500,000
			3.		11,825	0	0	
								120,000 × 3 × 10 = 3,600,000
								=
								20,000 × 20 = 4,400,000
								3 × 11 =
								60,000 × 1 = 720,000
								× 12 =
								19,500 × 3 × 2 = 117,000
				2.	1,540	0	0	35,000 × 2 × 10 = 700,000

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							()	
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							$7,000 \times 4$	840,000
							$\times 30 =$	
			3.		400	0	$100,000 \times 4 =$	400,000
			4.		1,048	0		473,000
							$10,500,000 \times 4.5\% \times 1 =$	322,000
							$10,500,000 \times 3.06\% \times 1 =$	11,000
							$320,000 \times 3.275\% \times 1 =$	158,000
							$10,500,000 \times 1.5\% \times 1 =$	84,000
							$10,500,000 \times 0.8\% \times 1 =$	
			4.		200	0		
			1.		200	0	$50,000 \times 4 =$	200,000
			5.		336	0		
			1.		336	0	$336,000 \times 1 =$	336,000
			6.		220	0		
			1.		220	0	$30,000 \times 4 =$	120,000
							$100,000 \times 1 =$	100,000
			7.		640	0		
			1.		640	0	$80,000 \times 4$	320,000
							$=$	
							$30,000 \times 4 =$	120,000
							$100,000 \times 2 =$	200,000
			8.		256	0		
			1.		256	0	$52,000 \times 3 =$	156,000
							$100,000 \times 1 =$	100,000
			9.		200	0		
			1.		200	0	$50,000 \times 4 =$	200,000
			10.		300	0		
			1.		300	0	$300,000 \times 1 =$	300,000
			11.		840	0		
			1.		840	0	$30,000 \times 4 \times 5 =$	600,000
							$30,000 \times 8 =$	240,000

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				가				()
			12.		600	0	0	
			1.		600	0	0	100,000 × 4 = 400,000
								100,000 × 2 = 200,000
		2.			14,502	17,884	-3,382	
		1.			2,300	2,050	250	
			1.		1,500	0	0	
			1.		1,500	0	0	300,000 × 5 = 1,500,000
			2.		500	0	0	
			1.		500	0	0	가 50,000 × 10 = 500,000
			3.		300	0	0	
			1.		300	0	0	150,000 × 2 = 300,000
		2.			6,862	7,974	-1,112	
		1.			3,712	0	0	
			1.		3,712	0	0	750,000 × 1 × 2 = 1,500,000
								20,000 × 14 × 4 = 1,120,000
								10,000 × 14 × 4 = 560,000
								3,000 × 14 × 2 = 84,000
								8,000 × 14 × 4 = 448,000
			2.		3,150	0	0	
			1.		3,150	0	0	30,000 × 14 × 5 = 2,100,000
								7,000 × 14 × 5 = 490,000
								3,000 × 14 × 5 = 210,000
								70,000 × 5 = 350,000
		3.			5,340	7,860	-2,520	
		1.			5,040	0	0	
			1.		5,040	0	0	90,000 × 14 × 4 = 5,040,000
			2.		300	0	0	
			1.		300	0	0	60,000 × 5 = 300,000

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								()
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4.					8,630	7,233	1,397	
	1.				5,700	3,003	2,697	
		1.			2,200	2,000	200	
			1.		2,200	0	0	
				1.	2,200	0	0	1,100,000 × 2 = 2,200,000
		2.			3,500	1,003	2,497	
			1.	()	3,500	0	0	
				1.	3,500	0	0	1,750,000 × 2 = 3,500,000
	2.				2,930	4,230	-1,300	
		1.			2,930	4,230	-1,300	
			1.		2,730	0	0	
				1.	2,730	0	0	1,365,000 × 2 = 2,730,000
		2.			200	0	0	
			1.		200	0	0	100,000 × 2 = 200,000
5.					25,601	19,941	5,660	
	1.				7,111	7,001	110	
		1.			7,111	7,001	110	
			1.		211	0	0	
				1.	211	0	0	8,770 × 1 × 24 = 211,000
		2.			600	0	0	
			1.		600	0	0	60,000 × 10 = 600,000
		3.			3,200	0	0	
			1.		3,200	0	0	1,000,000 × 1 = 1,000,000
								10,000 × 20 = 200,000
								150,000 × 5 × 2 = 1,500,000
								250,000 × 2 = 500,000
		4.			300	0	0	
			1.		300	0	0	150,000 × 2 = 300,000

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								()	
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			5.		1,300	0	0		
			1.		1,300	0	0	$20,000 \times 10 \times 5$	1,000,000
								=	
								$25,000 \times 12 =$	300,000
			6.		600	0	0		
			1.		600	0	0	$30,000 \times 5 \times 4 =$	600,000
			7.		300	0	0		
			1.		300	0	0	$60,000 \times 5 =$	300,000
			8.		600	0	0		
			1.		600	0	0	$100,000 \times 6 =$	600,000
		2.			300	200	100		
		1.			200	200	0		
			1.		200	0	0		
			1.		200	0	0	$20,000 \times 5 \times 2 =$	200,000
		2.			100	0	100		
			1.		100	0	0		
			1.		100	0	0	$25,000$	100,000
								$\times 4 =$	
		3.			360	360	0		
		1.			360	360	0		
			1.		360	0	0		
			1.		360	0	0	$120,000 \times 3 =$	360,000
		4.			5,030	5,580	-550		
		1.			5,030	5,580	-550		
			1.		5,030	0	0		
			1.		1,080	0	0	$90,000 \times 12 =$	1,080,000
			2.		1,800	0	0	$150,000 \times 10 =$	1,500,000
								$30,000 \times 10 =$	300,000
			3.		1,400	0	0	$900,000 \times 1 =$	900,000
								$500,000 \times 1 =$	500,000

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								()	
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				4.	750	0	0	150,000 × 5 =	750,000
			5.		12,800	6,800	6,000		
			1.		12,800	6,800	6,000		
			1.	1. OA	3,000	0	0		
				1.	3,000	0	0	OA 300,000 × 10 =	3,000,000
				2.	2,400	0	0		
				1.	2,400	0	0	300,000 × 8 =	2,400,000
				3.	2,400	0	0		
				1.	2,400	0	0	150,000 × 16 =	2,400,000
				4.	5,000	0	0		
				1.	5,000	0	0	5,000,000 × 1 =	5,000,000
			6.		86,205	88,017	-1,812		
			1.		27,057	26,639	418		
			1.		21,320	20,710	610		
				1.	5,250	0	0		
				1.	2,250	0	0	75,000 × 12 =	900,000
								50,000 × 4 =	200,000
								230,000 × 5 =	1,150,000
				2.	3,000	0	0	250,000 × 12 =	3,000,000
				2.	10,760	0	0		
				1.	210	0	0	7,000 × 6 × 5 =	210,000
				2.	10,550	0	0	10,000 × 10 × 60 =	6,000,000
								35,000 × 10 × 13 =	4,550,000
				3.	2,600	0	0		
				1.	2,600	0	0	300,000 × 4 =	1,200,000
								100,000 × 10 =	1,000,000
								20,000 × 20 × 1 =	400,000
				4.	350	0	0		

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							()		
							()		
					가				
				3.	6,299	0	0	8,000 × 12 =	96,000
								80,000 × 12 =	960,000
								400,000 × 12 =	4,800,000
								(,S2B,EFT) 15,000 × 12 =	180,000
								100,000 × 2 =	200,000
								가 63,000 × 1 =	63,000
				2.	806	0	0		
				1.	806	0	0	1,343 × 600 × 1 =	806,000
				3.	18,580	0	0		
				1.	18,580	0	0	90,000 × 12 =	1,080,000
								90,000 × 12 =	1,080,000
								110,000 × 12 =	1,320,000
								300,000 × 2 =	600,000
								500,000 × 1 =	500,000
								1,400,000 × 10 =	14,000,000
				4.	13,563	0	0		
				1.	13,563	0	0	315,000 × 12 =	3,780,000
								500,000 × 2 =	1,000,000
								1,055,000 × 4 =	4,220,000
								() 1,000,000 × 1 =	1,000,000
								70,000 × 20 =	1,400,000
								58,000 × 3 × 5 =	870,000
								52,500 × 2 =	105,000
								CCTV 99,000 × 12 =	1,188,000
				5.	2,730	0	0		
				1.	2,730	0	0	227,500 × 12 =	2,730,000
				6.	6,110	0	0		
				1.	4,908	0	0	1,552,310 × 1 =	1,553,000

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								()	
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								$52,170 \times 16 =$	835,000
								$210,000 \times 12 =$	2,520,000
			2.		200	0	0	$200,000 \times 1 =$	200,000
			3.		1,002	0	0	$18,000,000 \times 3.08\%$	551,000
								$551,000 \times 6.55\%$	37,000
								$18,000,000 \times 1.5\%$	270,000
								$18,000,000 \times 0.8\%$	144,000
	3.				500	1,300	-800		
		1.			500	500	0		
			1.		500	0	0		
				1.	500	0	0	$100,000 \times 5 =$	500,000
			2.		0	800	-800		
	7.				2,000	2,000	0		
		1.			2,000	2,000	0		
			1.		2,000	2,000	0		
				1.	1,000	0	0		
					1,000	0	0	$1,000,000 \times 1 =$	1,000,000
				2.	1,000	0	0		
					1,000	0	0	$1,000,000 \times 1 =$	1,000,000
					192,960	189,493	3,467		