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				가					
1.					43,959	41,359	2,600		
	1.				31,169	28,669	2,500		
		1.			26,369	26,269	100		
			1.		612	512	100		
				1.	512	512	0		
				2.	100	0	100	: 10,000 *10 =	100,000
			2.		850	850	0		
				1.	850	850	0		
			3.		24,907	24,907	0		
				1.	24,907	24,907	0		
		2.			4,800	2,400	2,400		
			1.		4,800	2,400	2,400		
				1.	4,800	2,400	2,400	( _2 ) : 400,000 *6 =	2,400,000
	2.				12,790	12,690	100		
		1.			12,190	12,090	100		
			1.		3,600	3,600	0		
				1.	3,600	3,600	0		
			2.		4,740	4,740	0		
				1.	2,550	2,550	0		
				2.	1,440	1,440	0		
				3.	750	750	0		
			3.		3,000	3,000	0		
				1.	2,500	2,500	0		
				2.	500	500	0		
			4.		850	750	100		
				1.	414	399	15	( _2 ) : 15,000 *1 =	15,000
				2.	436	351	85	( _2 ) : 15,000 *1 =	15,000
								( _2 ) : 7,000 *10 =	70,000

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				가				
		2.			600	600	0	
			1.	,	600	600	0	
				1.	600	600	0	
2.	/				888,531	873,961	14,570	
	1.				550,523	576,871	-26,348	
		1.			550,523	576,871	-26,348	
			1.		492,701	486,749	5,952	
				1.	492,701	486,749	5,952	: -33,180,000 *1 = -33,180,000
								( -2 ) : 143,070 28,614,000
								*20 *10 =
								( -2 ) : 178,850 7,154,000
								*20 *2 =
								( -2 ) : 67,300 673,000
								*5 *2 =
								( -2 ) : 53,820 2,691,000
								*5 *10 =
		2.			0	35,475	-35,475	
			1.		0	35,475	-35,475	: -35,475,000 *1 = -35,475,000
		3.			44,049	42,549	1,500	
			1.		25,849	24,349	1,500	: 70,000 *50 = 3,500,000
								: -2,000,000 *1 = -2,000,000
		2.			15,000	15,000	0	
		3.			3,200	3,200	0	
		4.			4,680	1,000	3,680	
			1.		4,680	1,000	3,680	: -1,000,000 *1 = -1,000,000
								( -2 ) ( 2 ) 4,680,000
								: 1,560,000 *3 =
		5.			495	0	495	
			1.		493	0	493	( -2 ) : 70,000
								70,000 *1 *1 =
								( -2 ) : 353,000
								70,430 *5 *1 =
								( -2 ) : 70,000
								70,000 *1 *1 =
		2.			2	0	2	( -2 ) 4 2,000
								: 2,000 *1 *1 =
		6.			8,598	11,098	-2,500	

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				가					
				1.	8,078	10,578	-2,500	=	: -2,500,000 *1 -2,500,000
				2.	520	520	0		
			2.		101,508	66,006	35,502		
			1.[ ]		74,518	39,016	35,502		
			1.		8,750	9,000	-250		
			1.	1.	8,750	9,000	-250	: -750,000 *1 =	-750,000
								가 : 50,000*10 =	500,000
			2.		4,440	6,560	-2,120		
			1.		600	600	0		
			2.		0	600	-600	( ) : -100,000 *1 =	-100,000
								( ) : -500,000 *1 =	-500,000
			3.		780	2,300	-1,520	(1,2,3 ) : 80,000 *1 =	80,000
								: -1,600,000 *1 =	-1,600,000
			4.		3,000	3,000	0		
			5.		60	60	0		
			3.[ ] ( )		3,030	3,030	0		
			1.		600	600	0		
			2.		2,090	2,090	0		
			3.		340	340	0		
			4.		4,500	4,500	0		
			1.		4,500	4,500	0		
			5.	19	43,898	15,926	27,972		
			1.		38,882	14,174	24,708	( -2 ) : 39,900 *36 *9 =	12,928,000
								( -2 ) : 58,900 *40 *5 =	11,780,000
			2.		5,016	1,752	3,264	( -2 ) : 95,030 *3 *9 =	2,566,000
								( -2 ) : 139,600 *5 =	698,000
			6.		2,400	0	2,400		
			1.		2,400	0	2,400	( -2 ) : 55,000 *20 =	1,100,000

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								( )
				가				
								( _ 2 ) : 22,500 *2 900,000 *20 =
								( _ 2 ) : 5,000 *20 100,000 =
								( _ 2 ) : 15,000 *20 = 300,000
			7.		7,500	0	7,500	
			1.		800	0	800	: -700,000 *1 = -700,000
								( _ 2 ) : 150,000 1,500,000 *10 =
			2.		6,400	0	6,400	( _ 2 ) : 500,000 500,000 *1 =
								( _ 2 ) : 250,000 2,500,000 *10 =
								: 100,000 *7 = 700,000
								( _ 2 ) : 10,000 1,500,000 *30 *5 =
								( _ 2 ) : 3,000 *40 1,200,000 *10 =
			3.		300	0	300	( _ 2 ) : 20,000 *15 300,000 =
			2.		26,990	26,990	0	
			1.		9,740	9,740	0	
				1.	9,740	9,740	0	
			2.		1,250	1,250	0	
				1.	1,250	1,250	0	
			3.		16,000	16,000	0	
				1.	16,000	16,000	0	
			3.		236,500	231,084	5,416	
			1.		8,640	8,640	0	
				1.	8,640	8,640	0	
				1.	630	630	0	
				2.	7,910	7,910	0	
				3.	100	100	0	
			2.		227,860	222,444	5,416	
				1.	15,050	15,050	0	
				1.	15,050	15,050	0	

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				가					
			2.		70,960	72,394	-1,434		
			1.		70,960	72,394	-1,434	: -1,434,000 *1 =	-1,434,000
			3.		131,200	135,000	-3,800		
			1.		131,200	135,000	-3,800	: -5,600,000 *1 =	-5,600,000
								( -2 ) : 300,000 *6 =	1,800,000
			4.		10,650	0	10,650		
			1.		10,650	0	10,650	( -2 ) : 25,000 *426 =	10,650,000
3.					421,197	372,433	48,764		
	1.				166,889	120,020	46,869		
		1.			10,744	5,044	5,700		
			1.	( )	3,384	3,384	0		
			1.		3,384	3,384	0		
			2.		600	100	500		
			1.		600	100	500	: 10,000 *50 =	500,000
			3.		1,560	1,560	0		
			1.		1,560	1,560	0		
			4.		400	0	400		
			1.		400	0	400	( -2 ) : 20,000 *1 *20 =	400,000
			5.		3,600	0	3,600		
			1.		3,000	0	3,000	( -2 ) : 20,000 *6 *25 =	3,000,000
			2.		600	0	600	( -2 ) : 20,000 *5 *6 =	600,000
			6.		1,200	0	1,200		
			1.		1,200	0	1,200	( -2 ) : 50,000 *24 =	1,200,000
			2.		1,790	1,790	0		
			1.		1,790	1,790	0		
			1.		1,790	1,790	0		
			3.		2,052	1,020	1,032		
			1.		300	300	0		

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				가				
			1.		300	300	0	
			2.		720	720	0	
			1.		720	720	0	
			3.		1,032	0	1,032	
			1.		110	0	110	( _ 2 ) ( ) : 110,000 *1 = 110,000
			2.		922	0	922	( _ 2 ) : 500,000 *1 = 500,000
								( _ 2 ) : 3,000 *20 *2 = 120,000
								( _ 2 ) : 8,000 *20 = 160,000
								( _ 2 ) , : 14,200 *10 = 142,000
			4.		900	900	0	
			1.		900	900	0	
			1.		900	900	0	
			5.		19,508	19,508	0	
			1.		7,300	7,300	0	
			1.		6,300	6,300	0	
			2.		1,000	1,000	0	
			2. 가		7,584	7,584	0	
			1.		7,584	7,584	0	
			3.		4,624	4,624	0	
			1.		360	360	0	
			2.		4,144	4,144	0	
			3.		120	120	0	
			6.		59,080	36,040	23,040	
			1.		11,080	11,080	0	
			1.		4,680	4,680	0	
			2.		1,400	1,400	0	
			3.		4,350	5,000	-650	, : -650,000 *1 = -650,000
			4.		650	0	650	: 650,000 *1 = 650,000

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				가					
		2.			46,080	23,040	23,040		
			1.		46,080	23,040	23,040	( $\frac{-2}{*4} =$ ) : 30,000 *12 *16	23,040,000
		3.			1,920	1,920	0		
			1.		1,920	1,920	0		
		7.			2,650	2,150	500		
			1.		2,650	2,150	500		
				1.	650	1,050	-400	: -400,000 *1 =	-400,000
				2.	2,000	1,100	900	(TV ) : 900,000 *1 =	900,000
		8.			10,042	10,042	0		
			1.		3,170	3,170	0		
				1.	2,940	2,940	0		
				2.	230	230	0		
			2.		6,872	6,872	0		
				1.	6,872	6,872	0	: 40,600 *10 =	406,000
								: -406,000 *1 =	-406,000
		9.			59,523	42,926	16,597		
			1.		930	810	120		
				1.	120	0	120	가 : 60,000 *2 =	120,000
				2.	810	810	0		
			2.		58,593	42,116	16,477		
				1.	53,375	38,840	14,535	( $\frac{-2}{*6} =$ ) , : 2,050,000	12,300,000
								( $\frac{-2}{*6} =$ ) : 785,000 *1 =	785,000
								( $\frac{-2}{*6} =$ ) , 가 : 600,000 *2 =	1,200,000
								( $\frac{-2}{*6} =$ ) : 250,000 *1 =	250,000
				2.	5,218	3,276	1,942	( $\frac{-2}{*6} =$ ) : 323,660	1,942,000
		10.			600	600	0		
			1.		300	300	0		
				1.	300	300	0		

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				가				
			2.		300	300	0	
				1.	300	300	0	
		2.			195,308	216,623	-21,315	
			1.		23,262	23,262	0	
				1.	6,670	6,670	0	
				1.	6,670	6,670	0	
			2.		9,000	9,000	0	
				1.	9,000	9,000	0	
			3.		992	992	0	
				1.	992	992	0	
			4.		3,600	3,600	0	
				1.	3,600	3,600	0	
			5.		500	500	0	
				1.	500	500	0	
			6.		2,500	2,500	0	
				1.	2,500	2,500	0	
			2.		129,664	171,169	-41,505	
				1.	47,414	47,414	0	
				1.	600	600	0	
				2.	46,814	46,814	0	
			2.		18,570	39,870	-21,300	
				1.	200	200	0	
				2.	18,370	39,670	-21,300	: -1,800,000 *1 = -1,800,000
								: -30,000,000 *1 = -30,000,000
								: 35,000 *300 = 10,500,000
			3.		0	4,200	-4,200	
				1.	0	4,200	-4,200	: -3,000,000 *1 = -3,000,000
								: -1,200,000 *1 -1,200,000
								=



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				가					
			4.1		8,330	15,035	-6,705		
			1.		8,330	15,035	-6,705	: -3,660,000 *1 =	-3,660,000
								: -3,045,000 *1 =	-3,045,000
			5.2		0	9,300	-9,300		
			1.		0	9,300	-9,300	: -3,300,000 *1 =	-3,300,000
								: -6,000,000 *1 =	-6,000,000
			6.		9,000	9,000	0		
			1.		900	900	0		
			2.		8,100	8,100	0		
			7. (3 )		46,350	46,350	0		
			1.		600	600	0		
			2.		45,750	45,750	0		
		3.			18,892	9,242	9,650		
			1.		9,242	9,242	0		
			1.		980	980	0		
			2.		8,262	8,262	0		
			2.		9,650	0	9,650		
			1.		7,030	0	7,030	( -2 ) , : 2,330,000 23,300 *20 *5 =	
								( -2 ) ( , 4 ) : 2,400,000 : 40,000 *10 *6 =	
								( -2 ) , : 25,000 *20 =	500,000
								( -2 ) ( , ) : 10,000 *20 *4 =	800,000
								( -2 ) : 10,000 *20 *5 =	1,000,000
			2.		120	0	120	( -2 ) : 20,000 *6 =	120,000
			3.		2,500	0	2,500	( -2 ) ( 1 ) : 1,250,000 *2 =	2,500,000
			4.		23,490	12,950	10,540		
			1.		3,737	3,737	0		
			1.		3,737	3,737	0		
			2.		7,413	7,413	0		

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				가					
				1.	7,413	7,413	0		
			3.		1,480	1,480	0		
				1.	600	600	0		
				2.	880	880	0		
			4.		320	320	0		
				1.	320	320	0		
			5.		2,500	0	2,500		
				1.	600	0	600	( _ 2 ) : 600,000 30,000 *4 *5 =	
				2.	1,900	0	1,900	( _ 2 ) : 6,000 *150 =	900,000
								( _ 2 ) : 1,000,000 10,000 *100 =	
			6.		8,040	0	8,040		
				1.	7,821	0	7,821	( _ 2 ) ( , ) : 110,000 *67 =	7,370,000
								( _ 2 ) : 3,000 *67 =	201,000
								( _ 2 ) : 50,000 *5 =	250,000
				2.	219	0	219	( _ 2 ) : 21,900 *5 *2 =	219,000
			3.	( )	59,000	35,790	23,210		
			1.	( )	59,000	35,790	23,210		
				1.	32,250	10,800	21,450		
				1.	32,250	10,800	21,450	: 14,300 *300 *5 =	21,450,000
				2.	9,452	8,352	1,100		
				1.	2,000	4,352	-2,352	: -2,352,000 *1 =	-2,352,000
				2.	7,452	4,000	3,452	: 345,200 *10 =	3,452,000
			3.	,	11,728	11,728	0		
				1.	6,528	6,528	0		
				2.	5,200	5,200	0		
			4.		2,600	2,600	0		
				1.	2,600	2,600	0		
			5.		2,310	2,310	0		

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				가					
				1.	2,310	2,310	0		
			6.		660	0	660		
				1.	660	0	660	: 66,000 *10 =	660,000
4.					60,520	13,300	47,220		
	1.				7,680	4,100	3,580		
		1.			7,680	4,100	3,580		
			1.		4,100	3,200	900		
				1.	4,060	3,160	900	( _2 ) : 150,000 *6 =	900,000
				2.	40	40	0		
			2.		3,580	900	2,680		
				1.	2,112	640	1,472	( _2 ) : 32,000 *14 *2 =	896,000
								( _2 ) : 32,000 *18 =	576,000
				2.	1,448	240	1,208	( _2 ) , : 6,000 *2 *2 =	24,000
								( _2 ) , : 14,800 *20 *4 =	1,184,000
				3.	20	20	0		
	2.				48,160	9,200	38,960		
		1.			48,160	9,200	38,960		
			1.		10,300	7,300	3,000		
				1.	300	300	0		
				2.	10,000	7,000	3,000	( _2 ) : 15,000 *200 =	3,000,000
			2.		1,900	1,900	0		
				1.	400	400	0		
				2.	1,300	1,300	0		
				3.	200	200	0		
			3.		35,960	0	35,960		
				1.	35,960	0	35,960	( _2 ) : 10,000 *4 *899=	35,960,000
	3.				4,680	0	4,680		
		1.[ ]			4,680	0	4,680		

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				가				
			1.		2,400	0	2,400	
			1.		2,400	0	2,400	( -2 ) ( , , ) 400,000 : 200,000 *2 =
								( -2 ) ( , , ) 400,000 : 200,000 *2 =
								( -2 ) ( , ) 1,200,000 : 200,000 *2 *3 =
								( -2 ) ( , ) : 400,000 200,000 *2 =
			2.[ ] 50		680	0	680	
			1.		680	0	680	( -2 ) : 80,000 *1 = 80,000 ( -2 ) : 200,000 *1 = 200,000 ( -2 ) 가 ( , ) : 400,000 *1 = 400,000
			3. 103		1,600	0	1,600	
			1.		1,600	0	1,600	( -2 ) ( , ) 400,000 ( -2 ) ( , ) 1,200,000 ) : 200,000 *2 *3 =
5.					197,677	92,230	105,447	
	1.				23,837	23,837	0	
		1.			23,837	23,837	0	
			1.		5,608	5,608	0	
			1.		5,608	5,608	0	
			2.		300	300	0	
			1.		300	300	0	
			3.		6,150	6,150	0	
			1.		6,050	6,050	0	
			2.		100	100	0	
			4. 가		539	539	0	
			1.		539	539	0	
			5.		5,200	5,200	0	
			1.		5,200	5,200	0	
			6.		2,120	2,120	0	
			1.		1,400	1,400	0	

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				가					
			2.		720	720	0		
		7.	가		180	180	0		
			1.		80	80	0		
			2.		100	100	0		
		8.			440	440	0		
			1.		240	240	0		
			2.		120	120	0		
			3.		80	80	0		
		9.			900	900	0		
			1.		900	900	0		
		10.			2,400	2,400	0		
			1.		2,400	2,400	0		
	2.				17,754	17,754	0		
		1.			1,264	1,264	0		
			1.		604	604	0		
			1.		604	604	0		
		2.			0	0	0		
			1.		0	0	0		
		3.			660	660	0		
			1.		660	660	0		
		2.			9,340	9,340	0		
			1.		6,340	6,340	0		
			1.		3,434	5,776	-2,342	: -2,342,000 *1 =	-2,342,000
			2.		2,636	324	2,312	= : 231,200 *10	2,312,000
			3.		30	0	30	: 10,000 *3 =	30,000
			4.		240	240	0		
		2.			3,000	3,000	0		
			1.		3,000	3,000	0		

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								(    )			
				가							
		3.			7,150	7,150	0				
		1.			7,150	7,150	0				
			1.			7,150	7,150	0			
	3.				9,589	10,089	-500				
		1.				429	429	0			
			1.				429	429	0		
				1.			129	129	0		
				2.			300	300	0		
			2.				9,160	9,660	-500		
		1.					4,760	5,260	-500		
				1.			4,760	4,760	0		
				2.			0	500	-500	: -500,000 *1 = -500,000	
		2.					4,400	4,400	0		
				1.			1,950	1,950	0		
				2.			1,950	1,950	0		
				3.			500	500	0		
	4.				146,497	40,550	105,947				
		1.				146,497	40,550	105,947			
			1 PC				28,430	20,800	7,630		
				1.			28,430	20,800	7,630	PC : 1,200,000 *3 = 3,600,000 : 310,000 *13 = 4,030,000	
			2.				61,170	5,750	55,420		
				1.				61,170	5,750	55,420	TV : 1,480,000 *4 = 5,920,000 : 55,000 *900 = 49,500,000
					3.				24,200	4,200	20,000
			1.				4,200	4,200	0		
				2.				20,000	0	20,000	(    _2    ) : 20,000,000 4,000,000 *5 =
			4.				8,000	8,000	0		

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								( )
				가				
			1.		8,000	8,000	0	
		5.			2,577	1,800	777	
			1.		300	300	0	
			2.		2,277	1,500	777	, : 450,000 *1 = 450,000
								: 327,000 *1 = 327,000
		6.			22,120	0	22,120	
			1.		20,000	0	20,000	( - 2 ) : 20,000,000 *1 = 20,000,000
			2.		2,120	0	2,120	, : 132,500 *16 = 2,120,000
6.					403,502	392,964	10,538	
	1.				245,140	235,002	10,138	
		1.			72,040	72,040	0	
			1.		7,148	7,148	0	
				1.	3,500	3,500	0	
				2.	3,648	3,648	0	
		2.			2,480	2,480	0	
			1.		1,200	1,200	0	
			2.		400	400	0	
			3.		880	880	0	
		3.			3,500	3,500	0	
			1.		1,200	1,200	0	
			2.		2,300	2,300	0	
		4.			37,012	37,012	0	
			1.		35,612	35,612	0	
			2.		1,400	1,400	0	
		5.			2,400	2,400	0	
			1.		2,400	2,400	0	
		6.			19,500	19,500	0	
			1.		19,500	19,500	0	

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				가					
		2.			173,100	162,962	10,138		
			1.		49,039	49,039	0		
				1.	44,839	44,839	0		
				2.	4,200	4,200	0		
			2.		29,175	21,657	7,518		
				1.	27,337	20,830	6,507	( _ 2 ) : 1,980,000 *3 =	5,940,000
								( _ 2 ) 가 , : 100,000 *1 =	100,000
								( _ 2 ) 가 , : 50,000 *1 =	50,000
								( _ 2 ) : 417,000 *1 =	417,000
				2.	1,838	827	1,011	( _ 2 ) <sup>4</sup> : 252,750 *4 =	1,011,000
			3.		52,022	49,902	2,120		
				1.	48,362	46,542	1,820	가 , : 250,000 *2 =	500,000
								: 400,000 *2 =	800,000
								: 260,000 *2 =	520,000
				2.	3,660	3,360	300	4 : 30,000 *5 *2 =	300,000
			4.		41,064	40,564	500		
				1.	38,644	38,644	0		
				2.	2,420	1,920	500	4 : 50,000 *5 *2 =	500,000
			5.		1,800	1,800	0		
				1.	1,800	1,800	0		
		2.			152,372	152,372	0		
			1.		152,372	152,372	0		
				1.	84,060	84,060	0		
				1.	54,000	54,000	0		
				2.	13,800	13,800	0		
				3.	16,260	16,260	0		
			2.		7,920	7,920	0		
				1.	7,920	7,920	0		



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				가					
			3.		49,112	49,112	0		
				1.	1,602	1,602	0		
				2.	47,510	47,510	0		
			4.		4,800	4,800	0		
				1.	4,800	4,800	0		
			5.		2,880	2,880	0		
				1.	2,880	2,880	0		
			6.		3,000	3,000	0		
				1.	3,000	3,000	0		
			7.		600	600	0		
				1.	600	600	0		
		3.			5,990	5,590	400		
			1.		1,600	1,600	0		
				1.	1,600	1,600	0		
				1.	200	200	0		
				2.	1,400	1,400	0		
			2.		4,390	3,990	400		
				1.	360	360	0		
				1.	360	360	0		
			2.		2,430	2,430	0		
				1.	2,130	2,130	0		
				2.	300	300	0		
			3.		1,200	1,200	0		
				1.	1,200	1,200	0		
			4.		400	0	400		
				1.	336	0	336	( _ 2 ) : 20,000 *4	320,000
								*4 =	
								: 16,000 *1 =	16,000
				2.	64	0	64	( _ 2 ) : 40,000 *2 =	80,000

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								( )
				가				
								: -16,000 *1 = -16,000
7.					0	3,000	-3,000	
	1.				0	3,000	-3,000	
		1.			0	3,000	-3,000	
			1.		0	3,000	-3,000	
				1.	0	3,000	-3,000	: -3,000,000 *1 = -3,000,000
					2,015,386	1,789,247	226,139	