

2019

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		2,090,176,000
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1	2019	.	.	2,090,176,000
.	"	.	"	
2	2019		"	"
3	2019	"	"	.
4	가		가	,
				,
			가	가
5				17
.				
1.				
2.				

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4	2,090,176	2,069,103	21,073	1.0				
	46,915	1,369,210	65.5		0	6,010	0.2	
	0	970	0.0	/	24,589	881,548	42.1	
	-26,359	692,753	33.1		8,590	373,980	17.8	
	517	5,498	0.2		-15,051	426,191	20.3	
	0	21,745	1.0		8,630	138,082	6.6	
					-5,685	263,365	12.6	
					0	1,000	0.0	

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									()	
				가						
1.					1,370,180	1,323,265	46,915			
1.					1,369,210	1,322,295	46,915			
1.					1,369,210	1,322,295	46,915			
1.					1,369,210	1,322,295	46,915			
1.					436,076	436,076	0	() : (323,329,000 × 1	-49,262,000	
) - 372,591,000 =		
								() : 49,262,000 × 1 =	49,262,000	
2.					933,134	886,219	46,915	() : (65,729,000	1,589,000	
								× 1) - 64,140,000 =		
								() : (77,802,000	-548,000	
								(78,350,000 × 1) - 76,841,000 =	1,509,000	
								× 1) - 78,350,000 =		
								() : (39,726,000	15,486,000	
								× 1) - 24,240,000 =		
								() : (37,276,000 × 1	-2,450,000	
) - 39,726,000 =		
								() : (47,278,900	10,387,000	
								× 1) - 36,892,000 =		
								() : (47,081,000 × 1)	-198,000	
								- 47,279,000 =		
								() : (40,048,670 ×	9,306,000	
								1) - 30,743,000 =		
								() : (39,234,000 × 1) -	-815,000	
								40,049,000 =		
								() : (5,973,940 ×	1,002,000	
								1) - 4,972,000 =		
								() : (1,373,000 × 1) - 535,000 =	838,000	
								() : (1,441,720 × 1) - 1,373,000 =	68,000	
								() : (500,000	100,000	
								× 1) - 400,000 =		
								() 가 : (1,000,000 × 1) - 500,000 =	500,000	
								() : (6,503,000	250,000	
								× 1) - 6,253,000 =		
								() 가 : 150,000 × 1 =	150,000	
								() : 4,500,000	4,500,000	
								× 1 =		
								() : 70,000 × 1 =	70,000	
								() : 1,624,000 × 1	1,624,000	
								=		
								() () : 83,000 × 1 =	83,000	
								() : 100,000	100,000	
								× 1 =		
								() : 520,000 × 1	520,000	
								=		

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								()	
				가					
								() : 1,926,000 × 1 = 1,926,000	
								() : 428,000 × 1 = 428,000	
								() : 100,000 × 1 = 100,000	
								() : 390,000 × 1 = 390,000	
2.					970	970	0		
	1.				970	970	0		
		1.			970	970	0		
			1.		970	970	0		
2.					698,251	724,093	-25,842		
	1.				692,753	719,112	-26,359		
		1.			692,753	719,112	-26,359		
			1.		278,890	276,844	2,046		
				1.	278,890	276,844	2,046	: 2,046,000 × 1 = 2,046,000	
				2.	227,348	240,000	-12,652		
					227,348	240,000	-12,652	: -12,652,000 × 1 = -12,652,000	
				3.	39,568	39,568	0		
					39,568	39,568	0		
				4.	8,238	10,000	-1,762		
					8,238	10,000	-1,762	: -1,762,000 × 1 = -1,762,000	
				5.	4,400	4,500	-100		
					4,400	4,500	-100	: -50,000 × 2 = -100,000	
				6.	86,315	100,320	-14,005		
					86,315	100,320	-14,005	: -7,639,000 × 1 = -7,639,000	
								: -6,366,000 × 1 = -6,366,000	
				7.	47,994	47,880	114		
					47,994	47,880	114	: 114,000 × 1 = 114,000	
2.					5,498	4,981	517		
	1.				1,818	2,000	-182		

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								()	
				가					
			1.		1,818	2,000	-182		
			1.		1,818	2,000	-182	: -182,000 × 1 =	-182,000
		2.			3,680	2,981	699		
			1.		2,095	2,000	95		
			1.		2,095	2,000	95	: 95,000 × 1 =	95,000
			2.		1,585	981	604		
			1.		1,585	981	604	: -58,000 × 1 =	-58,000
								: -133,000 × 1 =	-133,000
								: 301,000 × 1 =	301,000
								: 494,000 × 1 =	494,000
3.					21,745	21,745	0		
	1.				21,745	21,745	0		
		1.			21,745	21,745	0		
			1.		21,745	21,745	0		
			1.		21,745	21,745	0		
					2,090,176	2,069,103	21,073		

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								()
				가				()
1.					6,010	6,010	0	
	1.				6,010	6,010	0	
		1.			4,410	4,410	0	
			1.		2,740	2,740	0	
				1.	2,570	2,570	0	
				2.	170	170	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
			3.	()	270	270	0	
				1.	10	10	0	
				2.	260	260	0	
			4.	()	200	200	0	
				1.	200	200	0	
		2.			1,600	1,600	0	
			1.		1,600	1,600	0	
				1.	1,600	1,600	0	
2.	/				881,548	856,959	24,589	
		1.			365,592	361,959	3,633	
			1.		365,592	361,959	3,633	
				1.	261,096	259,603	1,493	
				1.	261,096	259,603	1,493	1,493,000 × 1 = 1,493,000
			2.		30,141	29,588	553	
				1.	19,091	18,538	553	553,000 × 1 = 553,000
				2.	11,000	11,000	0	
				3.	50	50	0	
			3.	()	3,600	3,600	0	
				1.	3,100	3,100	0	
				2.	500	500	0	

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								()
				가				()
			4.		17,974	17,974	0	
			1.		17,974	17,974	0	
			5.	()	49,930	49,930	0	
			1.		49,930	49,930	0	
			6.	()	337	196	141	
			1.		337	196	141	141,000 × 1 = 141,000
			7.	()	1,073	533	540	
			1.		1,073	533	540	135,000 × 4 = 540,000
			8.	()	1,441	535	906	
			1.		1,417	535	882	() 814,000 814,000 × 1
								() 68,000 68,000 × 1 =
			2.		24	0	24	() 24,000 × 1 24,000
			2.		31,735	29,359	2,376	
			1. []		14,652	12,726	1,926	
			1.		4,940	4,940	0	
			1.		450	450	0	
			2.		900	900	0	
			3.		1,050	1,050	0	
			4.		2,160	2,160	0	
			5.		380	380	0	
			2.		322	322	0	
			1.		322	322	0	
			3.		4,964	4,964	0	
			1.		4,964	4,964	0	
			4. [] ()		2,500	2,500	0	
			1.		255	255	0	
			2.		2,245	2,245	0	
			5.	()	1,926	0	1,926	

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								()
				가				()
				1.	1,926	0	1,926	() 5,000 × 70 = 350,000
								() 66,000 × 4 = 264,000
								() 8,000 × 54 = 432,000
								() 4,800 × 38 = 183,000
								() 1,742 × 400 = 697,000
				2.	17,083	16,633	450	
				1.	500	500	0	
				1.	500	500	0	
				2.	6,183	6,033	150	
				1.	6,183	6,033	150	150,000 × 1 = 150,000
				3.	1,300	1,000	300	
				1.	1,300	1,000	300	300,000 × 1 = 300,000
				4.	600	600	0	
				1.	600	600	0	
				5. ()	8,500	8,500	0	
				1.	5,595	5,590	5	5,000 × 1 = 5,000
				2.	2,905	2,910	-5	= -5,000 × 1 -5,000
				3.	398,060	379,380	18,680	
				1.	231,194	231,194	0	
				1.	231,194	231,194	0	
				1.	231,194	231,194	0	
				2.	67,801	67,801	0	
				1.	34,321	34,321	0	
				1.	34,321	34,321	0	
				2.	33,480	33,480	0	
				1.	33,480	33,480	0	
				3.	12,750	12,750	0	
				1. ()	12,750	12,750	0	

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								()
				가				()
				1.	12,750	12,750	0	
		4.			86,315	67,635	18,680	
			1.		86,315	67,635	18,680	
				1.	86,315	67,635	18,680	() × 1 (4) = 10,386,900 10,387,000
								-198,000 × 1 = -198,000
								() (4) = 9,305,670 × 1 9,306,000
								-815,000 × 1 = -815,000
		4.			86,161	86,261	-100	
			1.		42,700	42,700	0	
				1.	615	615	0	
				1.	315	315	0	
				2.	300	300	0	
			2.		31,607	31,402	205	
				1.	660	660	0	
				2.	9,755	9,755	0	
				3.	21,126	20,921	205	8,840 × 50 = 442,000
								-11,900 × 10 = -119,000
								-11,800 × 10 = -118,000
				4.	66	66	0	
			3.		5,946	5,946	0	
				1.	135	135	0	
				2.	2,910	2,910	0	
				3.	2,901	2,901	0	
			4.		4,532	4,737	-205	
				1.	1,325	1,245	80	16,000 × 5 = 80,000
				2.	1,302	1,302	0	
				3.	0	0	0	
				4.	1,215	1,500	-285	-28,500 × 10 = -285,000

: 4 (:)

								()
				가				()
				5.	690	690	0	
		2.			43,461	43,561	-100	
			1.		38,871	38,871	0	
				1.	38,871	38,871	0	
			2.		190	190	0	
				1.	190	190	0	
			3.		4,400	4,500	-100	
				1.	4,400	4,500	-100	-50,000 × 2 = -100,000
3.					373,980	365,390	8,590	
	1.				298,533	288,181	10,352	
		1.			32,519	32,354	165	
			1.		200	200	0	
				1.	200	200	0	
			2.		2,220	2,220	0	
				1.	1,920	1,920	0	
				2.	201	201	0	
				3.	99	99	0	
			3.		2,000	2,000	0	
				1.	2,000	2,000	0	
			4.		14,850	14,850	0	
				1.	14,850	14,850	0	
			5.	()	3,369	3,204	165	
				1.	3,369	3,204	165	() 165,000 × 1 = 165,000
			6.	()	9,000	9,000	0	
				1.	6,360	6,360	0	
				2.	2,640	2,640	0	
			7.		(880	880	0	
				1.	680	680	0	

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								()
				가				()
				2.	200	200	0	
		2.			5,492	5,492	0	
			1.		492	492	0	
				1.	492	492	0	
			2.	()	5,000	5,000	0	
				1.	5,000	5,000	0	
		3.			6,000	6,000	0	
			1.		1,071	1,071	0	
				1.	1,071	1,071	0	
			2.		2,229	2,229	0	
				1.	120	120	0	
				2.	2,086	2,086	0	
				3.	23	23	0	
			3.	()	2,700	2,700	0	
				1.	45	45	0	
				2.	2,655	2,655	0	
		4. []			62,136	59,485	2,651	
			1.		2,980	2,980	0	
				1.	900	900	0	
				2.	480	480	0	
				3.	400	400	0	
				4.	1,200	1,200	0	
			2. []	()	5,722	5,722	0	
				1.	5,140	5,140	0	
				2.	80	80	0	
				3.	502	502	0	
			3. [-]		(22,879	22,879	0	
				1.	20,557	20,557	0	

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								()
				가				()
			2.		320	320	0	
			3.		2,002	2,002	0	
		4.	()		27,795	27,795	0	
			1.		27,795	27,795	0	
		5.	()		1,987	109	1,878	
			1.		1,937	109	1,828	1,588,000 × 1 = 1,588,000
								240,000 × 1 = 240,000
			2.		50	0	50	50,000 × 1 = 50,000
		6.	()		773	0	773	
			1.		590	0	590	() 520,000 × 1 520,000
								() 70,000 × 1 70,000
			2.		100	0	100	() 100,000 100,000
			3.		83	0	83	() 83,000 83,000
								× 1
		5.			686	686	0	
			1.		686	686	0	
				1.	686	686	0	
		6.			41,841	28,055	13,786	
			1.		700	700	0	
				1.	700	700	0	
			2.		0	0	0	
			2.		880	880	0	
				1.	880	880	0	
			3.		1,200	1,200	0	
				1.	400	400	0	
				2.	800	800	0	
			4.	()	39,061	25,275	13,786	
				1.	34,580	21,785	12,795	() 2,350,000 × 3 7,050,000
								() 가 500,000 × 1 500,000

: 4 (:)

								()
				가				()
								() 2,339,000 × 1 2,339,000
								() 5,206,000 × 1 5,206,000
								-2,450,000 × 1 -2,450,000
								() 150,000 × 1 = 150,000
				2.	500	400	100	() 100,000 × 1 100,000
				3.	3,981	3,090	891	() 297,000 × 3 4 891,000
				7.	1,400	1,400	0	
				1.	400	400	0	
				1.	400	400	0	
				2.3-1	() 1,000	1,000	0	
				1.	952	952	0	
				2.	48	48	0	
				8.	148,459	154,709	-6,250	
				1.	1,506	2,299	-793	
				1.	200	200	0	
				2.	600	600	0	
				3.	240	240	0	
				4.	466	1,259	-793	-1,100,000 × 1 = -1,100,000
								307,000 × 1 = 307,000
				2.	3,122	2,329	793	
				1.	301	301	0	
				2.	2,821	2,028	793	793,000 × 1 = 793,000
				3.	1,700	1,700	0	
				1.	1,700	1,700	0	
				4.	47,081	54,720	-7,639	
				1.	4,180	4,400	-220	3 × 1 = -220,000 -220,000
				2.	4,745	4,830	-85	-85,000 × 1 = -85,000
				3.	29,851	36,200	-6,349	-444,000 × 1 = -444,000

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									()
				가					()
									-9,000 × 1 = -9,000
								가	-125,000 × 1 = -125,000
									-280,000 × 1 = -280,000
									-1,055,000 × 1 = -1,055,000
									-36,000 × 1 = -36,000
									-4,400,000 × 1 = -4,400,000
				4.	8,305	9,290	-985		-985,000 × 1 = -985,000
			5.		730	730	0		
				1.	730	730	0		
				2.	0	0	0		
			6.		632	632	0		
				1.	632	632	0		
			7.		1,200	1,200	0		
				1.	1,200	1,200	0		
			8.		1,920	1,920	0		
				1.	0	0	0		
				2.	0	0	0		
				3.	1,920	1,920	0		
			9.		84,868	83,907	961		
				1.	75,789	73,358	2,431	() -960,000 × 3	-2,880,000
								() 1,952,750 × 3	5,859,000
								-548,000 × 1	-548,000
								=	
				2.	1,350	2,700	-1,350	() () -1,350,000 × 1	-1,350,000
				3.	750	750	0		
				4.	6,979	7,099	-120	() -40,000 × 3	-120,000
			10.	()	700	700	0		
				1.	380	380	0		
				2.	320	320	0		

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								()		
				가				()		
			11.		2,200	2,200	0			
			1.		820	820	0			
			2.		1,380	1,380	0			
			12.		2,372	2,372	0			
			1.		2,372	2,372	0			
			13.	()	428	0	428			
			1.		428	0	428	()	16,000 × 4 =	64,000
								()	8,000 × 5	40,000
								=		
								()	1,000 × 4 =	4,000
								()	80,000 × 4 =	320,000
		2.			75,447	77,209	-1,762			
		1.			17,350	17,350	0			
		1.			5,400	5,400	0			
		1.			5,400	5,400	0			
		2.			1,000	1,000	0			
		1.			1,000	1,000	0			
		3.			3,000	3,000	0			
		1.			3,000	3,000	0			
		4.			3,000	3,000	0			
		1.			3,000	3,000	0			
		5.	UCC		200	200	0			
		1.			200	200	0			
		6.			3,600	3,600	0			
		1.			3,600	3,600	0			
		7.			400	400	0			
		1.			400	400	0			
		8.	()		750	750	0			
		1.			750	750	0			

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									()		
				가							
		2.			40,799	40,799	0				
			1.			10,353	10,353	0			
				1.			273	273	0		
					2.			10,080	10,080	0	
			2.			9,930	9,930	0			
				1.			354	354	0		
					2.			9,576	9,576	0	
			3.			20,516	20,516	0			
				1.			492	492	0		
					2.			20,024	20,024	0	
		3.			14,738	16,500	-1,762				
			1.			8,238	10,000	-1,762			
				1.			8,238	10,000	-1,762	-1,762,000 × 1 = -1,762,000	
			2.			6,500	6,500	0			
				1.			1,530	1,530	0		
					2.			4,970	4,970	0	
			4.			2,560	2,560	0			
				1.			2,560	2,560	0		
		1.					2,560	2,560	0		
		4.			426,191	441,242	-15,051				
1.			410,358	427,033	-16,675						
	1.				247,851	260,253	-12,402				
			1.			241,348	254,000	-12,652			
				1.			227,348	240,000	-12,652	-12,652,000 × 1 = -12,652,000	
					2.			5,000	5,000	0	
					3.			4,000	4,000	0	
					4.			5,000	5,000	0	
			2.	()		6,503	6,253	250			

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								()
				가				()
				1.	5,659	5,659	0	
				2.	250	0	250	() 250,000 × 1 250,000
				3.	594	594	0	
				2.	123,273	121,180	2,093	
				1.	47,994	47,880	114	
				1.	2,900	2,900	0	
				2.	45,094	44,980	114	114,000 × 1 = 114,000
				2.	()	66,119	64,140	1,979
				1.	59,738	58,449	1,289	() 331,770 × 3 996,000
								() 83,280 250,000
								() 14,330 43,000
								× 3
				2.	430	40	390	() 390,000 × 1 = 390,000
				3.	1,500	1,200	300	() 100,000 300,000
				4.	4,451	4,451	0	
				3.	()	1,910	1,910	0
				1.	700	700	0	
				2.	1,210	1,210	0	
				4.	()	800	800	0
				1.	800	800	0	
				5.	(6,450	6,450	0	
				1.	6,450	6,450	0	
				3.	39,234	45,600	-6,366	
				1.	39,234	45,600	-6,366	
				1.	8,912	15,200	-6,288	3 -168,000 -168,000
								× 1 =
								-2,040,000 × 3 = -6,120,000
				2.	24,979	22,946	2,033	261,000 × 1 = 261,000
								1,772,000 × 1 = 1,772,000
				3.	5,343	7,454	-2,111	-2,111,000 × 1 = -2,111,000

: 4 (:)

								()
				가				
	2.				13,079	11,455	1,624	
	1.	1.			13,079	11,455	1,624	
		1.			500	500	0	
			1.		500	500	0	
		2.			8,000	8,000	0	
			1.		8,000	8,000	0	
		3.			200	200	0	
			1.		200	200	0	
		4.	()		780	780	0	
			1.		780	780	0	
		5.	()		350	350	0	
			1.		350	350	0	
		6.	()		1,205	1,205	0	
			1.		1,205	1,205	0	
		7.	()		420	420	0	
			1.		420	420	0	
		8.	()		1,624	0	1,624	
			1.		1,624	0	1,624 ()	14,000 × 116 = 1,624,000
	3.				1,400	1,400	0	
	1.	1.			1,400	1,400	0	
		1.			0	0	0	
			1.		0	0	0	
		2.	()		1,400	1,400	0	
			1.		1,400	1,400	0	
	4.				1,354	1,354	0	
	1.	1.			1,354	1,354	0	
		1.			1,194	1,194	0	
			1.		1,194	1,194	0	

: 4 (:)

								()
				가				()
			2.	()	160	160	0	
			1.		160	160	0	
5.					138,082	129,452	8,630	
	1.				10,545	10,545	0	
		1.			10,545	10,545	0	
			1.		1,430	1,430	0	
			1.		1,430	1,430	0	
			2.		2,260	2,260	0	
			1.		2,260	2,260	0	
			3.		2,700	2,700	0	
			1.		2,700	2,700	0	
			4.		4,155	4,155	0	
			1.		2,948	2,948	0	
			2.		1,207	1,207	0	
	2.				19,120	19,120	0	
		1.			8,720	8,720	0	
			1.We	()	2,000	2,000	0	
			1.		1,520	1,520	0	
			2.		480	480	0	
			2.	()	6,720	6,720	0	
			1.		6,720	6,720	0	
		2.			8,560	8,560	0	
			1.		900	900	0	
			1.		900	900	0	
			2.		2,400	2,400	0	
			1.		2,400	2,400	0	
			3.		0	0	0	
			1.		0	0	0	

: 4 (:)

								()
				가				()
			4.		0	0	0	
			1.		0	0	0	
			5.		280	280	0	
			1.		200	200	0	
			2.		80	80	0	
			6.		4,980	4,980	0	
			1.		4,980	4,980	0	
		3.			1,840	1,840	0	
			1.119		1,840	1,840	0	
			1.		1,840	1,840	0	
	3.				13,050	13,050	0	
		1.			13,050	13,050	0	
		1.	()	5,000	5,000	0		
			1.		444	444	0	
			2.		4,047	4,047	0	
			3.		164	164	0	
			4.		345	345	0	
		2.	(,	2,500	2,500	0		
			1.		194	194	0	
			2.		1,071	1,071	0	
			3.		1,235	1,235	0	
		3.	()	1,650	1,650	0		
			1.		404	404	0	
			2.		1,179	1,179	0	
			3.		67	67	0	
		4.	()	3,900	3,900	0		
			1.		3,900	3,900	0	
	4.				23,580	23,030	550	

: 4 (:)

								()
				가				()
		1.			1,420	1,420	0	
			1.		1,420	1,420	0	
				1.	120	120	0	
				2.	1,300	1,300	0	
			2.		22,160	21,610	550	
			1.		21,860	21,310	550	
				1.	6,100	6,100	0	
				2.	15,760	15,210	550	, 340,000 × 1 = 340,000
				3.	0	0	0	210,000 × 1 = 210,000
			2. SW ()		300	300	0	
				1.	70	70	0	
				2.	110	110	0	
				3.	120	120	0	
			5.		71,787	63,707	8,080	
			1.		71,787	63,707	8,080	
				1.	930	470	460	
				1.	930	470	460	460,000 × 1 = 460,000
				2.	1,971	1,971	0	
				1.	1,971	1,971	0	
				3.	242	242	0	
				1.	242	242	0	
				4.	392	392	0	
				1.	392	392	0	
				5.	350	350	0	
				1.	350	350	0	
				6.	450	450	0	
				1.	450	450	0	

: 4 (:)

								()
				가				()
			7.		880	880	0	
			1.		880	880	0	
			8.		12,358	10,138	2,220	
			1.		12,358	10,138	2,220	$74,000 \times 30 \times 1 = 2,220,000$
			9.		45,014	45,014	0	
			1.		45,014	45,014	0	
			10.		2,900	2,900	0	
			1.		2,900	2,900	0	
			11.		600	600	0	
			1.		600	600	0	
			12.		300	300	0	
			1.		300	300	0	
			13.	()	4,500	0	4,500	
			1.		4,500	0	4,500	$() \times 1 = 4,500,000$
			14.		900	0	900	
			1.		900	0	900	$450,000 \times 2 = 900,000$
6.					263,365	269,050	-5,685	
	1.				94,711	92,749	1,962	
		1.			31,181	30,221	960	
			1.		7,417	7,417	0	
			1.		500	500	0	
			2.		6,917	6,917	0	
		2.			9,450	9,450	0	
			1.		576	576	0	
			2.		1,494	1,494	0	
			3.		4,020	4,020	0	$-110,000 \times 4 = -440,000$
								$100,000 \times 1 = 100,000$
								$-30,000 \times 2 = -60,000$

: 4 (:)

								()
				가				()
								300,000 × 2 = 600,000
								-50,000 × 4 = -200,000
			4.		3,360	3,360	0	
		3.			14,314	13,354	960	
			1.		8,810	7,850	960	100,000 × 3 = 300,000
								66,000 × 10 = 660,000
			2.		270	270	0	
			3.		2,970	2,970	0	
			4.		400	400	0	
			5.		1,864	1,864	0	253,000 × 1 = 253,000
								-253,000 × 1 = -253,000
		2.			6,288	5,286	1,002	
			1.	()	314	314	0	
				1.	314	314	0	
			2.		5,974	4,972	1,002	
				1.	5,674	4,672	1,002	() , , 651,600 + 1,002,000 634,400 - 284,060 =
				2.	300	300	0	
		3.			57,242	57,242	0	
			1.		55,358	55,358	0	
				1.	23,463	23,463	0	
				2.	8,500	8,500	0	
				3.	1,500	1,500	0	
				4.	550	550	0	
				5.	3,183	3,183	0	
				6.	1,200	1,200	0	
				7.	16,962	16,962	0	
			2.		1,864)	1,884	0	
				1.	1,884	1,884	0	

: 4 (:)

								()
				가				()
	2.				160,438	168,085	-7,647	
	1.				160,438	168,085	-7,647	
	1.				53,836	59,736	-5,900	
	1.				600	600	0	
	2.				30,008	35,008	-5,000	-5,000,000 × 1 = -5,000,000
	3.				14,748	15,748	-1,000	-1,000,000 × 1 = -1,000,000
	4.				8,480	8,380	100	100,000 × 1 = 100,000
	2.				2,760	2,760	0	
	1.				2,760	2,760	0	
	3.				4,806	5,153	-347	
	1.				4,806	5,153	-347	-347,000 × 1 = -347,000
	4.				14,790	14,790	0	
	1.				14,790	14,790	0	
	5.				34,280	35,780	-1,500	
	1.				864	864	0	
	2.				33,416	34,916	-1,500	-1,500,000 × 1 = -1,500,000
	6.				1,080	1,080	0	
	1.				1,080	1,080	0	
	7.				1,100	1,100	0	
	1.				1,100	1,100	0	
	8.				3,000	3,000	0	
	1.				3,000	3,000	0	
	9.				28,386	28,386	0	
	1.				26,500	26,600	-100	-256,000 × 1 = -256,000
								156,000 × 1 = 156,000
	2.				500	400	100	100,000 × 1 = 100,000
	3.				1,386	1,386	0	
	10.				16,400	16,300	100	

: 4 (:)

								()	
				가					
				1.	14,497	14,497	0		
				2.	500	400	100 ()	100,000 × 1	100,000
				3.	1,403	1,403	0		
3.					8,216	8,216	0		
1.					1,200	1,200	0		
1.					1,200	1,200	0		
1.					1,200	1,200	0		
2.					7,016	7,016	0		
1.					120	120	0		
1.					120	120	0		
2.					0	0	0		
2.					2,376	2,376	0		
1.					2,376	2,376	0		
3. ()					2,120	2,120	0		
1.					1,900	1,900	0		
2.					50	50	0		
3.					170	170	0		
4. ()					400	400	0		
1.					100	100	0		
2.					300	300	0		
5. ()					2,000	2,000	0		
1.					460	460	0		
2.					350	350	0		
3.					600	600	0		
4.					490	490	0		
5.					100	100	0		
7.					1,000	1,000	0		
1.					1,000	1,000	0		

2019

: 4 (:)

								()
				가				()
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
					2,090,176	2,069,103	21,073	