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									()
				가					
1.					1,900	1,900	0		
	1.				1,900	1,900	0		
		1.			1,900	1,900	0		
			1.		500	500	0		
				1.	500	500	0		
			2.		1,400	1,400	0		
				1.	1,400	1,400	0		
				2.	0	0	0		
		2.			0	0	0		
			1.		0	0	0		
				1.	0	0	0		
2.	/				140,086	140,928	-842		
	1.				58,683	58,683	0		
		1.			58,683	58,683	0		
			1.		43,129	43,129	0		
				1.	43,129	43,129	0		
			2.		811	811	0		
				1.	811	811	0		
			3.		6,293	6,293	0		
				1.	4,317	4,067	250	: 250,000 *1 =	250,000
				2.	1,976	2,226	-250	가 : -250,000 *1 =	-250,000
			4.		8,450	8,450	0		
				1.	8,450	8,450	0		
	2.				22,709	22,851	-142		
		1.[]			16,569	16,711	-142		
			1.		471	471	0		
				1.	471	471	0		
			2.		2,895	2,895	0		

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								()
				가				
				1.	40	40	0	
				2.	560	560	0	
				3.	1,300	1,300	0	
				4.	643	643	0	
				5.	352	352	0	
				3.	10,559	10,609	-50	
				1.	3,101	3,101	0	
				2.	5,375	5,375	0	
				3.	283	333	-50	⁴ : -50,000 *1 = -50,000
				4.	1,800	1,800	0	
				4.[]	400	400	0	
				1.	400	400	0	
				5.[] ()	2,244	2,336	-92	
				1.	2,124	2,124	0	
				2.	120	212	-92	⁴ : -92,000 *1 = -92,000
				2.	6,140	6,140	0	
				1.	5,260	5,260	0	
				1.	5,260	5,260	0	
				2.	880	880	0	
				1.	880	880	0	
				3.	58,694	59,394	-700	
				1.	3,300	3,300	0	
				1.	3,300	3,300	0	
				1.	2,720	2,720	0	
				2.	580	580	0	
				2.	55,394	56,094	-700	
				1.	4,871	4,871	0	
				1.	4,871	4,871	0	

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								()
				가				
			2.	()	12,920	12,420	500	
			1.		5,420	5,420	0	
			2.		7,500	7,000	500	: 250,000 *2 = 500,000
			3.		37,603	38,803	-1,200	
			1.		33,932	35,132	-1,200	: -1,200,000 *1 = -1,200,000
			2.		1,100	1,100	0	
			3.		2,571	2,571	0	
3.					72,611	72,991	-380	
	1.				59,382	59,762	-380	
		1.			14,840	15,220	-380	
			1.		1,920	1,920	0	
			1.		1,920	1,920	0	
			2.	()	800	800	0	
			1.		800	800	0	
			3.		1,120	1,500	-380	
			1.		1,120	1,500	-380	: -380,000 *1 = -380,000
			4.		1,000	1,000	0	
			1.		1,000	1,000	0	
			5.		500	500	0	
			1.		500	500	0	
			6.		1,500	1,500	0	
			1.		640	640	0	
			2.		860	860	0	
			7.		8,000	8,000	0	
			1.		4,800	4,800	0	
			2.		2,800	2,800	0	
			3.		400	400	0	
		2.			5,020	5,020	0	

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								()
				가				
			1.		0	0	0	
			1.		0	0	0	
			2.		900	1,020	-120	
			1.		900	1,020	-120	-120,000 *1 = -120,000
			3.		4,120	4,000	120	
			1.		120	0	120	: 120,000 *1 = 120,000
			2.		4,000	4,000	0	
		3.			3,000	3,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
			2.		800	800	0	
			1.		800	800	0	
			3.		1,200	1,200	0	
			1.		1,200	1,200	0	
		4.			15,338	15,338	0	
			1.		7,968	7,968	0	
			1.		4,508	4,508	0	
			2.		2,860	2,860	0	
			3.		600	600	0	
			2.		7,370	7,370	0	
			1.		2,960	2,960	0	
			2.		4,410	4,410	0	
		5.			14,364	14,364	0	
			1.		9,824	9,824	0	
			1.		9,824	9,824	0	
			2.		1,440	1,440	0	
			1.		1,440	1,440	0	
			3.		3,100	3,100	0	

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								()
				가				
				1.	2,400	2,400	0	
				2.	700	700	0	
		6.			6,820	6,820	0	
			1.		4,953	4,953	0	
				1.	3,750	3,750	0	
				2.	1,203	1,203	0	
			2.		1,300	1,300	0	
				1.	1,300	1,300	0	
			3.		567	567	0	
				1.	567	567	0	
	2.				13,229	13,229	0	
		1.			12,113	12,113	0	
			1.		0	0	0	
				1.	0	0	0	
			2.		2,400	2,400	0	
				1.	2,400	2,400	0	
			3.		0	0	0	
				1.	0	0	0	
			4.		840	840	0	
				1.	840	840	0	
			5.		850	850	0	
				1.	850	850	0	
			6.		1,700	1,700	0	
				1.	1,700	1,700	0	
			7.		0	0	0	
				1.	0	0	0	
			8.		5,323	5,323	0	
				1.	5,323	5,323	0	

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				가					
			9.		500	500	0		
			1.		500	500	0		
			10.		500	500	0		
			1.		500	500	0		
		2.			116	116	0		
		1.			116	116	0		
		1.			116	116	0		
		3.			1,000	1,000	0		
		1.			1,000	1,000	0		
		1.			1,000	1,000	0		
4.					36,753	34,011	2,742		
	1.				29,933	27,191	2,742		
		1.			2,953	2,953	0		
		1.			2,953	2,953	0		
		1.			2,953	2,953	0		
		2.			26,980	24,238	2,742		
		1.			7,230	7,230	0		
		1.			7,230	7,230	0		
		2.			19,750	17,008	2,742		
		1.			17,911	15,001	2,910	(_ 5) : 190,500 *2 =	381,000
								(_ 5) : 1,892,000 *1	1,892,000
								=	
								: -16,000 *1 =	-16,000
								(_ 5) : 653,000 *1 =	653,000
		2.			550	550	0		
		3.			1,289	1,457	-168	4	: -168,000 *1 = -168,000
	2.				6,820	6,820	0		
		1.			6,820	6,820	0		
		1.			4,400	4,400	0		

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								()
				가				
			1.		4,400	4,400	0	
			2.		500	500	0	
			1.		500	500	0	
			3.		1,920	1,920	0	
			1.		1,920	1,920	0	
5.					113,144	105,504	7,640	
	1.				6,295	6,295	0	
		1.			6,295	6,295	0	
			1.		775	775	0	
			1.		775	775	0	
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
			3.		1,600	1,600	0	
			1.		1,600	1,600	0	
			4.	가	200	200	0	
			1.		200	200	0	
			5.		140	140	0	
			1.		140	140	0	
			6.		1,580	1,580	0	
			1.		179	179	0	
			2.		1,401	1,401	0	
	2.				7,349	7,349	0	
		1.			5,300	5,300	0	
			1.		400	400	0	
			1.		400	400	0	
			2.		2,400	2,400	0	
			1.		1,870	1,870	0	
			2.		530	530	0	

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									()
				가					
		3.			2,500	2,500	0		
			1.		2,500	2,500	0		
	2.				2,000	2,000	0		
		1.			2,000	2,000	0		
			1.		2,000	2,000	0		
	3.				49	49	0		
		1.			49	49	0		
			1.		49	49	0		
3.					36,000	36,000	0		
	1.				36,000	36,000	0		
		1.	(A)		36,000	36,000	0		
			1.		1,200	1,200	0		
			2.		7,838	7,838	0		
			3.		222	222	0		
			4.		12,990	12,990	0		
			5.		13,750	13,750	0		
4.					8,860	8,860	0		
	1.				8,860	8,860	0		
		1.			7,290	7,290	0		
			1.		3,590	3,590	0		
			2.		3,700	3,700	0		
		2.IT			1,570	1,570	0		
			1.		1,570	1,570	0		
5.					54,640	47,000	7,640		
	1.				54,640	47,000	7,640		
		1.			2,490	0	2,490		
			1.		2,490	0	2,490	: 622,400 *4 =	2,490,000
		2.			12,000	12,000	0		

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								()
				가				
			1.	1.	12,000	12,000	0	
			3.		5,000	5,000	0	
				1.	60	0	60	: 60,000 *1 = 60,000
				2.	4,940	5,000	-60 TV 4	: -60,000 *1 = -60,000
			4.		35,150	30,000	5,150	
				1.	20,540	20,540	0	
				2.	14,610	9,460	5,150	9 : 1,287,500 *4 = 5,150,000
6.					121,389	128,654	-7,265	
	1.				38,328	42,614	-4,286	
		1.			38,328	42,614	-4,286	
			1.		8,400	8,400	0	
				1.	5,400	5,400	0	
				2.	3,000	3,000	0	
			2.		29,128	33,414	-4,286	
				1.	1,785	2,950	-1,165	: -400,000 *1 = -400,000
								: -765,000 *1 = -765,000
				2.	120	120	0	
				3.	8,700	10,200	-1,500	: -1,500,000 *1 = -1,500,000
				4.	1,200	1,200	0	
				5.	100	100	0	
				6.	17,223	18,844	-1,621	: -1,621,000 *1 = -1,621,000
			3.		800	800	0	
				1.	800	800	0	
	2.				81,711	84,690	-2,979	
		1.			81,711	84,690	-2,979	
			1.		27,248	27,248	0	
				1.	15,600	15,600	0	
				2.	5,900	5,900	0	

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									()
				가					
			3.		5,748	5,748	0		
			2.		8,308	8,308	0		
			1.		8,308	8,308	0		
			3.		27,009	29,988	-2,979		
			1.		0	801	-801	: -801,000 *1 =	-801,000
			2.		27,009	29,187	-2,178	: -2,178,000 *1 =	-2,178,000
			4.		19,146	19,146	0		
			1.		17,959	16,900	1,059	: 1,059,000 *1 =	1,059,000
			2.		550	550	0		
			3.		637	1,696	-1,059	⁴ *1 =	-1,059,000
		3.			1,350	1,350	0		
		1.			600	600	0		
		1.			600	600	0		
		1.			600	600	0		
		2.			750	750	0		
		1.			750	750	0		
		1.			600	600	0		
		2.			150	150	0		
		7.			55,586	55,000	586		
		1.			55,586	55,000	586		
		1.			55,586	55,000	586		
		1.			55,586	55,000	586		
		1.			586	0	586	: 586,000 *1 =	586,000
		2.			55,000	55,000	0		
		8.			0	0	0		
		1.			0	0	0		
		1.			0	0	0		
		1.			0	0	0		

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								()
				가				
				1.	0	0	0	
					541,469	538,988	2,481	