

									( )
				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		

				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	<sup>4</sup> -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	<sup>4</sup> -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	



							( )
				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	



								( )	
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		

								( )
			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.	(A1)	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		

								( )	
가									
			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	<sup>4</sup>	: -1,059,000	-1,059,000
						*1 =			
	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	