

2018

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(2018.04.23)

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	2018-04-23		5,027,061,000
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1	2018	1	.	.	5,027,061,000	,
	.	"	.	"	.	
2	가					
	가		,	가	.	
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3		「	」	.		
	1.	,				
	2.					
	3.					

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1	5,027,061	4,872,497	154,564	3.2				
	7,000	7,000	0.1		46,028	3,679,418	73.1	
	144,441	4,084,731	81.2	/	35,688	586,146	11.6	
	0	8,300	0.1		12,182	123,195	2.4	
	-3,568	896,949	17.8		34,220	71,820	1.4	
	0	13,390	0.2		33,555	83,886	1.6	
	6,691	16,691	0.3		-8,109	293,146	5.8	
					1,000	189,450	3.7	

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									()	
				가						
1.					4,100,031	3,948,590	151,441			
1.					7,000	0	7,000			
	1.				7,000	0	7,000			
		1.			7,000	0	7,000			
			1.		7,000	0	7,000	() : 7,000,000 × 1 = 7,000,000		
2.					4,084,731	3,940,290	144,441			
1.					4,084,731	3,940,290	144,441			
	1.				4,084,731	3,940,290	144,441			
		1.			3,636,957	3,591,640	45,317	() : (3,636,957,000 × 1 = 45,317,000		
		2.			257,000	240,000	17,000	() : (257,000,000 × 1 = 17,000,000		
		3.			190,774	108,650	82,124	() : 11,100,000 × 1 = 11,100,000		
								() : 3,000,000 × 1 = 3,000,000		
								() : 3,360,000 × 1 = 3,360,000		
								() : 2,000,000 × 1 = 2,000,000		
								() : 16,012,000 × 1 = 16,012,000		
								() : 18,000,000 × 1 = 18,000,000		
								() : 400,000 × 1 = 400,000		
								() : 1,100,000 × 1 = 1,100,000		
								() : 1,920,000 × 1 = 1,920,000		
								() : 13,743,070 × 1 = 13,744,000		
								() : 6,000,000 × 1 = 6,000,000		
								() : 288,700 × 1 = 288,000		
								() : 1,200,000 × 1 = 1,200,000		
								() : 2,000,000 × 1 = 2,000,000		
								() : 2,000,000 × 1 = 2,000,000		
3.					8,300	8,300	0			
1.					8,000	8,000	0			
	1.				8,000	8,000	0			

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가								()	
				1.	8,000	8,000	0		
			2.		300	300	0		
			1.		300	300	0		
			1.		300	300	0		
2.					910,339	913,907	-3,568		
	1.				896,949	900,517	-3,568		
		1.			343,820	343,820	0		
			1.		250,649	250,649	0		
			1.		250,649	250,649	0		
			2.		93,171	93,171	0		
			1.		93,171	93,171	0		
			2.		553,129	556,697	-3,568		
		1.			351,500	351,500	0		
			1.		351,500	351,500	0		
			2.		32,000	32,000	0		
			1.		32,000	32,000	0		
			3.		44,160	44,160	0		
			1.		44,160	44,160	0		
			4.		5,582	9,150	-3,568		
			1.		5,582	9,150	-3,568	= : (30,500 × 183) - 9,150,000	-3,568,000
			5.		42,571	42,571	0		
			1.		42,571	42,571	0		
			6.		51,492	51,492	0		
			1.		51,492	51,492	0		
			7.		25,824	25,824	0		
			1.		25,824	25,824	0		
	2.				13,390	13,390	0		
		1.			11,000	11,000	0		

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								()	
				가					
			1.		11,000	11,000	0		
			1.		11,000	11,000	0		
		2.			2,390	2,390	0		
			1.		1,800	1,800	0		
			1.		1,800	1,800	0		
		2.			590	590	0		
			1.		590	590	0		
3.					16,691	10,000	6,691		
	1.				16,691	10,000	6,691		
		1.			16,691	10,000	6,691		
			1.		16,691	10,000	6,691		
			1.		16,691	10,000	6,691	: (16,691,481 × 1) - 10,000,000 =	6,691,000
					5,027,061	4,872,497	154,564		

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									()
				가					()
1.					3,679,418	3,633,390	46,028		
1.					3,569,388	3,545,712	23,676		
	1.				3,223,119	3,213,140	9,979		
		1.			2,109,122	2,109,122	0		
			1.		2,109,122	2,109,122	0		
		2.			563,932	565,651	-1,719		
			1.		229,771	229,771	0		
			2.		130,720	130,720	0		
			3.가		30,480	30,480	0		
			4.		0	1,862	-1,862	1,862,000 =	(465,330 × 0) - -1,862,000
			5.		7,800	7,800	0		
			6.		900	960	-60	120,000 =	(10,000 × 1 × 6) - -60,000
			7.		117,000	117,000	0		
			8.	가 1	3,000	3,000	0		
			9.	가 2	10,920	10,920	0		
			10.	가 4	28,080	28,080	0		
			11.	가 6	360	360	0		
			12.		4,901	4,698	203	4,698,000 =	(408,350 × 1 × 12) - 203,000
		3.			187,818	181,118	6,700		
			1.		187,818	181,118	6,700	114,000,000 =	(9,791,660 × 12) - 3,500,000
								58,298,000 =	(5,108,100 × 12) - 3,000,000
								8,820,000 =	(751,660 × 12) - 200,000
		4.			80,238	75,240	4,998		
			1.		80,238	75,240	4,998	175,960 × 38 × 12) - 75,240,000 =	4,998,000
		5.			282,009	282,009	0		
			1.		60,840	60,840	0		
			2.	가	213,369	213,369	0		
			3.		7,800	7,800	0		

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								()	
				가					
		2.			346,269	332,572	13,697		
		1.			204,254	198,754	5,500		
			1.		204,254	198,754	5,500	(2,836,860 × 6 × 12) - 198,754,000 = 5,500,000	
		2.			50,180	47,439	2,741		
			1.		23,760	22,759	1,001	(1,475,000 × 6 × 2) - 16,699,000 = 1,001,000	
			2.		15,600	15,600	0		
			3.가		3,630	3,480	150	가 (302,500 × 12) - 3,480,000 = 150,000	
			4.		5,600	5,600	0		
			5.		1,590	0	1,590	(495,000 × 2)+(25,000 × 2 × 12)= 1,590,000	
		3.			31,662	28,308	3,354		
			1.		31,662	28,308	3,354	(1,691,600 × 12) - 18,000,000 = 2,300,000	
								(873,500 × 12) - 9,480,000 = 1,002,000	
								(73,300 × 12) - 828,000 = 52,000	
		4.			13,022	11,520	1,502		
			1.		13,022	11,520	1,502	(180,850 × 6 × 12) - 11,520,000 = 1,502,000	
		5.			47,151	46,551	600		
			1.		8,451	8,451	0		
			2.	가	20,400	20,400	0		
			3.	가	8,400	8,400	0		
			4.		9,900	9,300	600	(137,500 × 6 × 12) - 9,300,000 = 600,000	
		2.			104,880	83,428	21,452		
		1.			67,569	45,928	21,641		
			1.			67,569	45,928	21,641	
				1.		59,208	42,568	16,640	(2,127,700 × 1.5 × 12) - 28,899,000 = 9,400,000
									(1,250,000 × 1 × 2) - 1,500,000 = 1,000,000
									(250,000 × 1.5 × 12) - 3,000,000 = 1,500,000
									(200,000 × 1.5 × 12) - 1,440,000 = 2,160,000
					가 (1,704,120 × 1 × 2) - 2,409,000 = 1,000,000				

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								()
				가				()
								$(130,000 \times 1.5 \times 12) - 1,560,000 = 780,000$
								$() (3,300,000 \times 1) - 2,500,000 = 800,000$
			2.		8,361	3,360	5,001	$4 (464,450 \times 1.5 \times 12) - 3,360,000 = 5,001,000$
	2.				37,311	37,500	-189	
		1.			37,311	37,500	-189	
			1.		37,311	37,500	-189	$() (20,000 \times 1 \times 6) - 240,000 = -120,000$
								$() (60,000 \times 5.41 \times 12) - 4,320,000 = -424,000$
								$() (5,000 \times 5.41 \times 12) - 360,000 = -35,000$
								$() (60,000 \times 1.5 \times 12) - 720,000 = 360,000$
								$() (5,000 \times 1.5 \times 12) - 60,000 = 30,000$
	3.				5,150	4,250	900	
		1.			4,000	4,000	0	
			1.		400	400	0	
				1.	400	400	0	
		2.			3,600	3,600	0	
			1.		3,600	3,600	0	
	2.				1,150	250	900	
		1.			250	250	0	
			1.		100	100	0	
			2.		150	150	0	
		2.			900	0	900	
			1.		900	0	900	$200,000 \times 2 = 400,000$
								$250,000 \times 2 = 500,000$
2.	/				586,146	550,458	35,688	
	1.				420,734	401,222	19,512	
		1.			420,734	401,222	19,512	
			1.		17,100	17,100	0	
				1.	17,100	17,100	0	

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								()
				가				()
			2.		35,431	35,431	0	
				1.	32,985	32,985	0	
				2.	2,446	2,446	0	
				3.	29,068	29,068	0	
				1.	27,213	27,213	0	
				2.	1,855	1,855	0	
				4.	119,974	117,300	2,674	
				1.	112,413	109,739	2,674	() x 10 = 133,700 x 2 2,674,000
				2.	7,561	7,561	0	
				5.	1,815	1,815	0	
				1.	1,815	1,815	0	
				6.	169,316	155,978	13,338	
				1.	169,316	155,978	13,338	() (2,022.23 x 443 x 189)- 155,978,000 = 13,338,000
				7.	43,030	43,030	0	
				1.	19,950	19,950	0	
				2.	22,800	22,800	0	
				3.	280	280	0	
				8.	5,000	1,500	3,500	
				1.	5,000	1,500	3,500	3,500,000 x 1 = 3,500,000
			2.		26,199	20,199	6,000	
			1. []		16,296	10,296	6,000	
			1.		3,350	3,350	0	
				1.	1,760	1,760	0	
				2.	1,590	1,590	0	
			2.		350	350	0	
				1.	350	350	0	
			3.		2,050	2,050	0	
				1.	1,850	1,850	0	

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								()
				가				()
			2.		200	200	0	
		4.			50	50	0	
			1.		50	50	0	
		5.			4,496	4,496	0	
			1.		4,496	4,496	0	
		6. []			6,000	0	6,000	
			1.		450	0	450	() 150,000 × 3 = 450,000
			2.		5,250	0	5,250	() 10,000 × 20 = 200,000
								() 1,225,000 × 2 = 2,450,000
								() 1,500,000 × 1 = 1,500,000
								() 1,250 × 440 × 2 = 1,100,000
			3.		300	0	300	() 10,000 × 15 × 2 = 300,000
	2.				9,903	9,903	0	
		1.			6,908	6,908	0	
			1.		6,908	6,908	0	
		2.			495	495	0	
			1.		495	495	0	
		3.			2,500	2,500	0	
			1.		1,500	1,500	0	
			2.		1,000	1,000	0	
	3.				13,744	0	13,744	
		1. []			13,744	0	13,744	
			1. []		13,744	0	13,744	
			1.		13,744	0	13,744	() 246,000 × 39 = () 9,594,000
								() 71,540 × 58 = () 4,150,000
	4.				125,469	129,037	-3,568	
		1.			125,469	129,037	-3,568	
			1.		5,582	9,150	-3,568	

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								()
				가				()
			1.		5,582	9,150	-3,568	(30,500 × 183) - 9,150,000 = -3,568,000
			2.		42,571	42,571	0	
			1.		42,571	42,571	0	
			3.	()	44,100	44,100	0	
			1.		44,100	44,100	0	
			4.		7,392	7,392	0	
			1.		7,392	7,392	0	
			5.		25,824	25,824	0	
			1.		25,824	25,824	0	
3.					123,195	111,013	12,182	
	1.				36,211	32,251	3,960	
		1.			23,315	20,435	2,880	
			1.		2,130	2,130	0	
			1.		450	450	0	
			2.		200	200	0	
			3.		1,480	1,480	0	
			2.		125	125	0	
			1.		125	125	0	
			3.		13,500	13,500	0	
			1.		13,500	13,500	0	
			4.3		1,000	1,000	0	
			1.		1,000	1,000	0	
			5.		600	600	0	
			1.		600	600	0	
			6.	가	300	300	0	
			1.		300	300	0	
			7.		300	300	0	
			1.		300	300	0	

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								()
				가				()
			8.		480	480	0	
			1.		480	480	0	
			9.		2,000	2,000	0	
			1.		2,000	2,000	0	
			10.		2,880	0	2,880	
			1.		2,880	0	2,880	() 22,325 × 129 = 2,880,000
		2.			696	276	420	
		1.			696	276	420	
		1.			696	276	420	10,000 × 14 × 2 = 280,000
								10,000 × 14 × 1 = 140,000
		3.			2,340	2,340	0	
		1.			2,340	2,340	0	
		1.			540	540	0	
		2.			1,800	1,800	0	
		4.			4,130	4,130	0	
		1.			2,330	2,330	0	
		1.			2,330	2,330	0	
		2.			1,800	1,800	0	
		1.			1,800	1,800	0	
		5.			3,010	2,350	660	
		1.			3,010	2,350	660	
		1.			600	600	0	
		2.			2,410	1,750	660	660,000 × 1 = 660,000
		6.			920	920	0	
		1.			600	600	0	
		1.			600	600	0	
		2.			200	200	0	
		1.			200	200	0	

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								()
				가				()
			3.		120	120	0	
			1.		120	120	0	
		7.			1,800	1,800	0	
			1.		500	500	0	
			1.		500	500	0	
			2.		1,300	1,300	0	
			1.		1,300	1,300	0	
	2.				86,984	78,762	8,222	
		1.			18,586	18,586	0	
			1.		4,500	4,500	0	
			1.		4,500	4,500	0	
			2.		630	630	0	
			1.		300	300	0	
			2.		330	330	0	
			3.		3,646	3,646	0	
			1.		3,646	3,646	0	
			4.		1,380	1,380	0	
			1.		1,380	1,380	0	
			5.	()	6,100	6,100	0	
			1.		6,100	6,100	0	
			6.		2,330	2,330	0	
			1.		1,830	1,830	0	
			2.		500	500	0	
		2.			44,160	44,160	0	
			1.	(1)	44,160	44,160	0	
			1.		3,744	3,744	0	
			2.		40,416	40,416	0	
		3.			24,238	16,016	8,222	

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								()
				가				()
			1.		990	990	0	
			1.		990	990	0	
			2.		100	100	0	
			1.		100	100	0	
			3.		7,700	700	7,000	
			1.		1,180	200	980	() 245,000 × 4 = () 980,000
			2.		4,860	0	4,860	() 30,000 × 162 = () 4,860,000
			3.		1,660	500	1,160	() 가 () 290,000 × 4 = () 1,160,000
			4.		1,066	1,066	0	
			1.		1,066	1,066	0	
			5.	()	1,300	1,300	0	
			1.		1,300	1,300	0	
			6.	()	1,960	1,960	0	
			1.		1,960	1,960	0	
			7.	()	1,430	1,430	0	
			1.		330	330	0	
			2.		1,100	1,100	0	
			8.	()	250	450	-200	
			1.		250	450	-200	(12,500 × 10 × 2) - 450,000 = -200,000
			9.		2,400	2,400	0	
			1.		2,400	2,400	0	
			10.	()	1,300	1,300	0	
			1.		1,300	1,300	0	
			11.		1,470	1,470	0	
			1.		1,470	1,470	0	
			12.		700	700	0	
			1.		700	700	0	
			13.		2,172	1,950	222	

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								()
				가				()
				1.	300	600	-300	(30,000 × 10) - 600,000 = -300,000
				2.	1,872	1,350	522	(468,000 × 4) - 1,350,000 = 522,000
			14.		200	200	0	
				1.	200	200	0	
			15.		1,200	0	1,200	
				1.	500	0	500	() 50,000 × 5 × 2 = 500,000
				2.	700	0	700	() 7,000 × 25 × 4 = 700,000
4.					71,820	37,600	34,220	
			1.		45,020	32,000	13,020	
				1.	45,020	32,000	13,020	
				1.	32,000	32,000	0	
				1.	32,000	32,000	0	
				2.	1,920	0	1,920	
				1.	1,920	0	1,920	() 30,000 × 64 = 1,920,000
				3.	11,100	0	11,100	
				1.	11,100	0	11,100	() 30,000 × 370 = 11,100,000
			2.		5,300	5,600	-300	
				1.	5,300	5,600	-300	
				1.	5,000	5,000	0	
				1.	500	500	0	
				2.	4,500	4,500	0	
				2.	300	600	-300	
				1.	300	600	-300	(0 × 10 × 2) - 200,000 = -200,000
								(0 × 5) - 100,000 = -100,000
			3.		21,500	0	21,500	
				1.	21,500	0	21,500	
				1.	19,500	0	19,500	
				1.	400	0	400	() 200,000 × 2 = 400,000

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								()
				가				()
				2.	200	0	200	() 200,000 × 1 = 200,000
				3.	16,800	0	16,800	() 150,000 × 1 = 150,000
								() 250,000 × 4 = 1,000,000
								() 200,000 × 4 = 800,000
								() 875,000 × 4 = 3,500,000
								() 400,000 × 4 = 1,600,000
								() 100,000 × 2 = 200,000
								() 12,500 × 20 × 2 = 500,000
								() 532,500 × 4 = 2,130,000
								() 317,500 × 4 = 1,270,000
								() 125,000 × 4 = 500,000
								() 375,000 × 4 = 1,500,000
								() 637,500 × 4 = 2,550,000
								() 100,000 × 8 = 800,000
								() 100,000 × 3 = 300,000
				4.	2,100	0	2,100	() () 10,769 × 39 × 5 = 2,100,000
			2.	()	2,000	0	2,000	
			1.		2,000	0	2,000	() 110,000 × 5 = 550,000
								() 100,000 × 2 = 200,000
								() 250,000 × 3 = 750,000
								() 가 100,000 × 5 = 500,000
5.					83,886	50,331	33,555	
	1.				46,196	17,151	29,045	
		1.			46,196	17,151	29,045	
			1.		31,319	0	31,319	
				1.	27,196	0	27,196	1,123,080 × 1 × 12 = 13,477,000
								10,254 × 1 × 20 = 206,000
								가 54,688 × 1 × 16 = 876,000

: 1 (:)

								()
				가				()
								60,000 × 1 × 12 = 720,000
								() 2,201,830 × 2 × 1 = 4,404,000
								80,000 × 12 = 960,000
								300,000 × 1 × 2 = 600,000
								가 500,000 × 1 × 2 = 1,000,000
								120,000 × 1 × 4 = 480,000
								가 120,000 × 1 × 12 = 1,440,000
								252,750 × 12 = 3,033,000
				2.	4,123	0	4,123 4	171,785 × 2 × 12 = 4,123,000
				2.	4,741	5,255	-514	
				1.	4,741	5,255	-514	(60,000 × 6) - 600,000 = -240,000
								(100,000 × 4) - 800,000 = -400,000
								(4,200 × 330) - 1,260,000 = 126,000
				3.	0	2,020	-2,020	
				1.	0	1,920	-1,920	(100,000 × 0) - 200,000 = -200,000
								(60,000 × 0) - 120,000 = -120,000
								(2,000 × 0) - 1,600,000 = -1,600,000
				2.	0	100	-100	(100,000 × 0) - 100,000 = -100,000
				4.	2,710	2,750	-40	
				1.	2,360	2,450	-90	(3,000 × 180) - 630,000 = -90,000
				2.	350	300	50	(10,000 × 25) - 200,000 = 50,000
				5. 가	800	800	0	
				1.	800	800	0	
				6.	1,300	1,300	0	
				1.	1,300	1,300	0	
				7.	2,376	2,376	0	
				1.	1,800	1,800	0	
				2.	576	576	0	

: 1 (:)

								()
				가				()
			8.		2,950	2,650	300	
			1.		2,950	2,650	300	(12,000 × 150) - 300,000
								1,500,000 =
	2.				14,090	5,730	8,360	
		1.			7,730	5,730	2,000	
			1.		5,730	5,730	0	
			1.		200	200	0	
			2.		5,530	5,530	0	
			2.Week Class		2,000	0	2,000	
			1.		1,110	0	1,110	() 70,000 560,000 × 8 =
								() () 550,000 50,000 × 11 =
			2.		890	0	890	() 28,750 230,000 × 8 =
								() 1,500 × 440 = 660,000
		2.			6,360	0	6,360	
			1.		3,360	0	3,360	
			1.		3,360	0	3,360	() 560,000 3,360,000 × 6 =
			2.		3,000	0	3,000	
			1.		3,000	0	3,000	() 100,000 × 18 1,800,000 × 1 =
								() 10,000 × 10 1,000,000 × 10 =
								() () 20,000 200,000 × 10 × 1 =
		3.			3,200	3,200	0	
			1.		2,000	2,000	0	
			1.		2,000	2,000	0	
			1.		1,500	1,500	0	
			2.		500	500	0	
			2.		1,200	1,200	0	
			1.		1,200	1,200	0	
			1.		1,200	1,200	0	
		4.			20,400	24,250	-3,850	

: 1 (:)

								()
				가				()
		1.			20,400	24,250	-3,850	
			1.		900	500	400	
				1.	900	500	400	(900,000 × 1) - 500,000 = 400,000
			2.		2,100	1,050	1,050	
				1.	2,100	1,050	1,050	(700,000 × 3) - 1,050,000 = 1,050,000
			3.		15,400	20,800	-5,400	
				1.	15,400	20,800	-5,400	() (4,000,000 × 1) - 4,400,000 = -400,000
								(2,500,000 × 0) - 5,000,000 = -5,000,000
			4.		2,000	1,900	100	
				1.	2,000	1,900	100	TV (450,000 × 2) - 1,300,000 = -400,000
								(550,000 × 2) - 600,000 = 500,000
6.					293,146	301,255	-8,109	
		1.			71,924	73,946	-2,022	
			1.		40,136	42,158	-2,022	
				1.	7,584	8,630	-1,046	
					7,584	8,630	-1,046	(25,000 × 100) - 3,000,000 = -500,000
								(198,000 × 8) - 1,980,000 = -396,000
								(150,000 × 5) - 900,000 = -150,000
			2.		200	220	-20	
				1.	200	220	-20	(100,000 × 2) - 220,000 = -20,000
			3.		600	600	0	
				1.	600	600	0	
			4.		810	810	0	
				1.	810	810	0	
			5.		140	140	0	
				1.	140	140	0	
			6.		240	240	0	
				1.	240	240	0	

: 1 (:)

								()
				가				()
			7.		1,000	1,000	0	
			1.		1,000	1,000	0	
			8.		6,866	6,866	0	
			1.		1,200	1,200	0	
			2.		2,450	2,450	0	
			3.		3,216	3,216	0	
			9.		10,340	10,340	0	
			1.		1,400	1,400	0	
			2.		8,940	8,940	0	
			10.		12,356	13,312	-956	
			1.		6,446	7,402	-956	(1,385,870 × 1) - 1,400,000 = -14,000
								(1,104 × 443 × 1) - 532,000 = -42,000
								(250,000 × 0) - 500,000 = -500,000
								(200,000 × 0) - 400,000 = -400,000
			2.		1,500	1,500	0	
			3.		2,600	2,600	0	
			4.		1,810	1,810	0	
		2.			31,788	31,788	0	
		1.			31,788	31,788	0	
			1.		29,653	29,653	0	
			2.		2,135	2,135	0	
		2.			216,232	221,929	-5,697	
		1.			216,232	221,929	-5,697	
			1.		67,755	66,795	960	
			1.		51,600	50,400	1,200	(4,300,000 × 12) - 50,400,000 = 1,200,000
			2.		6,600	7,200	-600	(550,000 × 12) - 7,200,000 = -600,000
			3.		9,555	9,195	360	(230,000 × 12) - 2,400,000 = 360,000
		2.			854	854	0	

: 1 (:)

								()
				가				()
				1.	854	854	0	
			3.		21,120	23,420	-2,300	
				1.	5,520	5,520	0	
				2.	15,600	17,900	-2,300	(60,000 × 90) - 7,700,000 = -2,300,000
			4.		11,000	11,000	0	
				1.	11,000	11,000	0	
			5.		47,566	51,780	-4,214	
				1.	37,966	41,800	-3,834	(2,185,000 × 10) - 26,000,000 = -4,150,000
								(30,533 × 30) - 600,000 = 316,000
				2.	9,600	9,980	-380	() (9,600,000 × 1) - 9,980,000 = -380,000
			6.		894	500	394	
				1.	894	500	394	(298,000 × 3) - 500,000 = 394,000
			7.		44,063	48,600	-4,537	
				1.	44,063	48,600	-4,537	(3,421,916 × 12) - 45,600,000 = -4,537,000
			8.		13,000	9,000	4,000	
				1.	13,000	9,000	4,000	(6,500,000 × 2) - 9,000,000 = 4,000,000
			9.		9,980	9,980	0	
				1.	9,980	9,980	0	
		3.			4,990	5,380	-390	
			1.		1,400	1,400	0	
				1.	1,400	1,400	0	
				1.	200	200	0	
				2.	1,200	1,200	0	
			2.		3,590	3,980	-390	
				1.	550	2,950	-2,400	
				1.	400	2,500	-2,100	(200,000 × 2) - 2,500,000 = -2,100,000
				2.	150	450	-300	(10,000 × 15 × 1) - 450,000 = -300,000
			2.		1,040	1,030	10	

: 1 (:)

								()
				가				()
				1.	940	930	10	$(400,000 \times 1) - 100,000$ $300,000 =$
								$(30,000 \times 18) - 630,000$ $= -90,000$
				2.	100	100	0	
			3.		2,000	0	2,000	
				1.	2,000	0	2,000	$()$ $2,000 \times 10 \times 2 = 40,000$
								$()$ $\times 3 = 453,333$ $1,360,000$
								$()$ $= 100,000 \times 6$ $600,000$
7.					189,450	188,450	1,000	
	1.				189,450	188,450	1,000	
		1.			189,450	188,450	1,000	
			1.		189,450	188,450	1,000	
				1.	189,450	188,450	1,000	$()$ $(40,000,000 \times 1) - 35,000,000 = 5,000,000$
								$(4,800,000 \times 1) - 9,800,000 = -5,000,000$
								$(3,000,000 \times 2) - 5,000,000 = 1,000,000$
					5,027,061	4,872,497	154,564	