

2019

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			549,473,000
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1	2019	.	.	549,473,000	.
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5	549,473	542,284	7,189	1.3				
	4,723	439,086	79.9		0	440	0.0	
	96	10,331	1.8	/	4,446	173,532	31.5	
	2,320	73,074	13.2		1,550	84,902	15.4	
	50	1,650	0.3		-1,097	93,160	16.9	
	0	25,332	4.6		0	56,820	10.3	
					2,290	137,859	25.0	
					0	2,760	0.5	

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									()	
				가						
1.					449,417	444,598	4,819			
1.					439,086	434,363	4,723			
1.					439,086	434,363	4,723			
1.					439,086	434,363	4,723			
1.					226,382	226,382	0			
									: (167,813,000 × 1)	-23,947,000
									- 191,760,000 =	
									: (28,851,000 × 1) -	-5,771,000
									34,622,000 =	
									: 5,771,000 × 1 =	5,771,000
									: 23,947,000 × 1 =	23,947,000
2.					212,704	207,981	4,723		() : (11,681,600 × 1	2,390,000
) - 9,292,000 =	
									() :	167,000
									(200,510 × 1) - 33,000 =	
									: (640,820 × 1	440,000
) - 200,000 =	
									() : 100,000	100,000
									× 1 =	
									: 1,523,000 × 1 =	1,523,000
									: 103,370 × 1	103,000
									=	
2.					10,331	10,235	96			
1.					7,531	7,435	96			
1.					7,531	7,435	96			
1.					7,531	7,435	96		: 110,000 × 1 =	110,000
									: -14,000 × 1 =	-14,000
2.					2,800	2,800	0			
1.					2,800	2,800	0			
1.					2,800	2,800	0			
2.					74,724	72,354	2,370			
1.					73,074	70,754	2,320			
1.					73,074	70,754	2,320			
1.					45,626	45,696	-70			
1.					44,418	44,388	30		: 30,000 × 1 =	30,000
2.					1,208	1,308	-100		: -100,000 × 1 =	-100,000

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								()	
				가					
			2.		3,000	3,000	0		
			1.		3,000	3,000	0		
			3.		11,682	9,292	2,390		
			1.		11,682	9,292	2,390	() × 1 =	: 2,389,600 2,390,000
			4.		12,766	12,766	0		
			1.		12,766	12,766	0		
	2.				1,650	1,600	50		
		1.			100	100	0		
			1.		100	100	0		
			1.		100	100	0		
		2.			1,550	1,500	50		
			1.		950	900	50		
			1.		950	900	50	: 50,000 × 1 =	50,000
			2.		600	600	0		
			1.		600	600	0		
	3.				25,332	25,332	0		
		1.			25,332	25,332	0		
			1.		25,332	25,332	0		
			1.		25,332	25,332	0		
			1.		25,332	25,332	0		
					549,473	542,284	7,189		

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								()
				가				()
1.					440	440	0	
1.					440	440	0	
1.					240	240	0	
1.					240	240	0	
1.					240	240	0	
2.					200	200	0	
1.					200	200	0	
1.					200	200	0	
2.	/				173,532	169,086	4,446	
1.					69,525	68,892	633	
1.					69,525	68,892	633	
1.					1,368	1,368	0	
1.					1,368	1,368	0	
2.					8,453	9,203	-750	
1.					4,180	4,680	-500	-500,000 = -500,000
2.					4,253	4,503	-250	가 () -250,000 = -250,000
3.					20	20	0	
3.					50,206	49,430	776	
1.					50,206	49,430	776	776,000 × 1 = 776,000
4.					1,420	813	607	
1.					0	0	0	
2.					1,420	813	607	() 167,000 × 1 = 167,000 = 440,000 × 1 440,000
5.				()	2,669	2,669	0	
1.					2,669	2,669	0	-1,800,000 × 1 = -1,800,000 1,800,000 × 1 = 1,800,000
6.				()	3,448	3,448	0	
1.					3,448	3,448	0	

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								()
				가				()
			7.		1,961	1,961	0	
			1.		1,961	1,961	0	
	2.				8,891	8,991	-100	
		1. []			6,531	6,531	0	
		1.			2,830	2,830	0	
			1.		820	820	0	
			2.		2,010	2,010	0	
		2.			651	651	0	
			1.		651	651	0	
		3.			100	100	0	
			1.		100	100	0	
		4.			750	750	0	
			1.		750	750	0	
		5.			400	400	0	
			1.		400	400	0	
		6. [] ()			1,500	1,500	0	
			1.		700	700	0	
			2.		800	800	0	
		7.			300	300	0	
			1.		300	300	0	
	2.				2,360	2,460	-100	
		1.			1,860	1,860	0	
			1.		1,860	1,860	0	
		2.			500	600	-100	
			1.		500	600	-100	-100,000 = -100,000
	3.				59,668	57,278	2,390	
		1.			32,220	32,220	0	
			1.	()	32,220	32,220	0	

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								()
				가				()
				1.	32,220	32,220	0	
		2.			12,766	12,766	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
			2.		11,266	11,266	0	
				1.	11,266	11,266	0	
		3.			3,000	3,000	0	
			1.		3,000	3,000	0	
				1.	3,000	3,000	0	
		4.			11,682	9,292	2,390	
			1.		11,682	9,292	2,390	
				1.	11,682	9,292	2,390	() = 2,389,600 × 1 2,390,000
	4.				35,448	33,925	1,523	
		1.			2,100	2,100	0	
			1.	()	2,100	2,100	0	
				1.	2,100	2,100	0	
		2.			33,348	31,825	1,523	
			1.		840	840	0	
				1.	840	840	0	
			2.		18,565	18,565	0	
				1.	18,565	18,565	0	
			3.		8,420	8,420	0	
				1.	2,400	2,400	0	
				2.	5,500	5,500	0	
				3.	520	520	0	
			4.	()	4,000	4,000	0	
				1.	4,000	4,000	0	
			5.	()	1,523	0	1,523	

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								()
				가				
				1.	1,523	0	1,523	(1~2) 1,523,000 × 1 = 1,523,000
3.					84,902	83,352	1,550	
	1.				57,178	55,028	2,150	
		1.			17,421	17,661	-240	
			1.	()	4,881	4,821	60	
				1.	4,881	4,821	60	60,000 × 1 = 60,000
			2.		190	190	0	
				1.	190	190	0	
			3.		2,350	2,350	0	
				1.	2,350	2,350	0	
			4.		900	1,200	-300	
				1.	900	1,200	-300	-300,000 × 1 = -300,000
			5.		2,100	2,100	0	
				1.	2,090	2,090	0	
				2.	10	10	0	
			6.	()	7,000	7,000	0	
				1.	6,720	6,720	0	
				2.	280	280	0	
			2.		3,270	3,270	0	
				1.	1,900	1,900	0	
				1.	300	300	0	
				2.	1,600	1,600	0	
			2.		400	400	0	
				1.	400	400	0	
			3.	()	970	970	0	
				1.	970	970	0	
			3.		1,000	1,000	0	
				1.	1,000	1,000	0	

: 5 (:)

								()
				가				()
				1.	1,000	1,000	0	
		4.			3,300	3,300	0	
			1.		300	300	0	
				1.	0	0	0	
				2.	100	100	0	
				3.	200	200	0	
			2.	()	3,000	3,000	0	
				1.	2,000	2,000	0	
				2.	1,000	1,000	0	
		5.			3,010	3,010	0	
			1.		800	800	0	
				1.	800	800	0	
			2.		480	480	0	
				1.	480	480	0	
			3.	()	1,500	1,500	0	
				1.	1,500	1,500	0	
			4.	()	230	230	0	
				1.	230	230	0	
		6.			29,177	26,787	2,390	
			1.		250	250	0	
				1.	250	250	0	
			2.		560	560	0	
				1.	560	560	0	
			3.		0	0	0	
				1.	0	0	0	
			4.		100	100	0	
				1.	100	100	0	
			5.		1,050	1,050	0	

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								()
				가				()
				1.	1,050	1,050	0	
			6.		650	650	0	
				1.	650	650	0	
			7.		100	100	0	
				1.	100	100	0	
			8.		10,432	10,432	0	
				1.	3,953	3,953	0	
				2.	2,539	2,539	0	
				3.	2,640	2,640	0	
				4.	1,300	1,300	0	
			9.		840	840	0	
				1.	240	240	0	
				2.	600	600	0	
			10.		1,000	1,000	0	
				1.	200	200	0	
				2.	800	800	0	
			11.		60	60	0	
				1.	60	60	0	
			12.		712	712	0	
				1.	12	12	0	
				2.	700	700	0	
			13.		637	637	0	
				1.	237	237	0	
				2.	400	400	0	
			14.		504	504	0	
				1.	504	504	0	
			15.		500	500	0	
				1.	500	500	0	

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				가				()			
			16. 가		100	100	0				
			1.		100	100	0				
			17. ()		11,682	9,292	2,390				
			1.		2,790	2,130	660	()	630,000 × 1	630,000	
								=			
								()	30,000 × 1	30,000	
								=			
			2.		8,892	7,162	1,730	()	703,000 × 1 =	703,000	
								()	306,200 × 1	307,000	
								=			
								()	120,000 × 1	120,000	
								=			
								()	600,000 × 1	600,000	
								=			
			2.		27,724	28,324	-600				
			1.		12,768	12,768	0				
			1.		2,748	2,748	0				
			1.		2,748	2,748	0				
			2.		0	0	0				
			1.		0	0	0				
			2.		0	0	0				
			3.		970	970	0				
			1.		970	970	0				
			4.		1,850	1,850	0				
			1.		1,850	1,850	0				
			5.		200	200	0				
			1.		200	200	0				
			6.		2,000	2,000	0				
			1.		2,000	2,000	0				
			7. ()		5,000	5,000	0				
			1.		300	300	0				
			2.		1,140	1,140	0				
			3.		3,560	3,560	0				

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								()
				가				()
		2.			9,606	10,206	-600	
			1.			6,372	6,472	-100
				1.	3,400	3,400	0	
				2.	2,972	3,072	-100	-100,000 × 1 = -100,000
						234	734	-500
			2.			234	734	-500
				1.	234	734	-500	-500,000 × 1 = -500,000
			3.	()		3,000	3,000	0
				1.	3,000	3,000	0	
		3.			3,390	3,390	0	
			1.			990	990	0
				1.	990	990	0	
			2.	()		2,000	2,000	0
				1.	2,000	2,000	0	
			3.	()		400	400	0
				1.	400	400	0	
		4.			1,960	1,960	0	
			1.			40	40	0
				1.	40	40	0	
			2.			20	20	0
				1.	20	20	0	
			3.	()		1,900	1,900	0
				1.	1,900	1,900	0	
		4.			93,160	94,257	-1,097	
			1.			81,159	82,256	-1,097
				1.	5,412	6,612	-1,200	
					5,412	6,612	-1,200	
				1.	22	472	-450	-450,000 × 1 = -450,000
				2.	5,390	6,140	-750	-750,000 × 1 = -750,000

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								()
				가				()
		2.			38,766	38,766	0	
		1.	()		11,266	11,266	0	
			1.		9,366	10,566	-1,200	-1,200,000 × 1 = -1,200,000
			2.		1,900	700	1,200	1,200,000 × 1 = 1,200,000
		2.	()		17,800	17,800	0	
			1.		16,334	16,334	0	
			2.		1,466	1,466	0	
		3.	()		1,500	1,500	0	
			1.		900	900	0	
			2.		600	600	0	
		4.			(8)200	8,200	0	
			1.		5,500	5,500	0	
			2.		2,700	2,700	0	
		3.			36,981	36,878	103	
		1.			7,572	7,572	0	
			1.		472	472	0	
			2.		5,400	5,400	0	
			3.		1,700	1,700	0	
		2.			29,409	29,306	103	
			1.		29,409	29,306	103	102,680 × 1 = 103,000
		2.			12,001	12,001	0	
		1.			12,001	12,001	0	
			1.		5,000	5,000	0	
				1.	5,000	5,000	0	
			2.		2,000	2,000	0	
				1.	600	600	0	
			2.		1,400	1,400	0	
			3.		3,100	3,100	0	

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								()
				가				()
				1.	1,600	1,600	0	
				2.	600	600	0	
				3.	900	900	0	
			4.	()	1,500	1,500	0	
				1.	1,500	1,500	0	
			5.	()	401	401	0	
				1.	401	401	0	
			5.		56,820	56,820	0	
			1.		8,060	8,060	0	
			1.		8,060	8,060	0	
			1.	1.	2,600	2,600	0	
				1.	2,600	2,600	0	
			2.	1.	600	600	0	
				2.	360	360	0	
			3.	1.	300	300	0	
				2.	150	150	0	
			4.	1.	300	300	0	
				2.	50	50	0	
			5.	1.	1,250	1,250	0	
				2.	200	200	0	
			6.	1.	1,980	1,980	0	
				2.	270	270	0	
			2.		800	800	0	

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								()		
				가						
		1.			800	800	0			
			1.			500	500	0		
				1.			500	500	0	
			2.			300	300	0		
	1.			300	300	0				
		3.			17,000	17,000	0			
	1.				17,000	17,000	0			
			1.	()		17,000	17,000	0		
				1.			3,200	3,200	0	
				2.			7,300	7,300	0	
				3.			5,300	5,300	0	
	4.				1,200	1,200	0			
	4.				25,230	25,230	0			
			1.			900	900	0		
		1.				900	900	0		
				1.			500	500	0	
					2.			400	400	0
		2.			24,330	24,330	0			
			1.			14,030	14,030	0		
				1.			4,520	4,520	0	
2.						9,510	9,510	0		
3.						0	0	0		
2. sw			()		10,000	10,000	0			
			1.			1,100	1,100	0		
						8,900	8,900	0		
	3.		()		300	300	0			
1.				300	300	0				
5.					5,730	5,730	0			

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								()
				가				()
		1.			5,730	5,730	0	
			1.		1,130	1,130	0	
				1.	1,130	1,130	0	
			2.		2,500	2,500	0	
				1.	2,500	2,500	0	
			3.		2,100	2,100	0	
				1.	2,100	2,100	0	
6.					137,859	135,569	2,290	
		1.			42,751	44,237	-1,486	
			1.		29,332	30,818	-1,486	
				1.	10,320	10,320	0	
				1.	200	200	0	
				2.	2,220	2,220	0	
				3.	4,900	4,900	0	
				4.	3,000	3,000	0	
			2.		9,648	10,648	-1,000	
				1.	3,318	3,718	-400	-400,000 × 1 = -400,000
				2.	150	150	0	
				3.	3,180	3,780	-600	-600,000 × 1 = -600,000
				4.	3,000	3,000	0	
			3.		9,364	9,850	-486	
				1.	200	200	0	
				2.	8,164	8,650	-486	-486,000 × 1 = -486,000
				3.	1,000	1,000	0	
		2.			13,419	13,419	0	
			1.		4,840	4,840	0	
				1.	3,000	3,000	0	
				2.	700	700	0	

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								()
				가				()
				3.	1,140	1,140	0	
			2.		3,900	3,900	0	
				1.	1,800	1,800	0	
				2.	1,100	1,100	0	
				3.	1,000	1,000	0	
			3.		1,229	1,229	0	
				1.	1,229	1,229	0	
			4.		1,326	1,326	0	
				1.	1,326	1,326	0	
			5.		250	250	0	
				1.	250	250	0	
			6.		1,874	1,874	0	
				1.	1,874	1,874	0	
		2.			91,528	87,752	3,776	
		1.			91,528	87,752	3,776	
			1.		17,783	18,033	-250	
				1.	10,700	10,700	0	
				2.	1,950	2,200	-250	-250,000 × 1 = -250,000
				3.	5,133	5,133	0	
			2.		181	181	0	
				1.	181	181	0	
			3.		1,326	1,326	0	
				1.	1,326	1,326	0	
			4.		21,732	17,806	3,926	
				1.	575	575	0	
				2.	18,405	14,479	3,926	426,000 × 1 = 426,000
								1,750,000 × 2 = 3,500,000
				3.	800	800	0	

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								()
				가				()
			4.		1,952	1,952	0	
		5.			28,790	28,690	100	
			1.		25,670	25,570	100	() 100,000 × 1 = () 100,000
			2.		1,980	1,980	0	
			3.		1,140	1,140	0	
		6.			19,500	19,500	0	
			1.		18,108	18,108	0	
			2.		1,392	1,392	0	
		7.			320	320	0	
			1.		320	320	0	
		8.			1,896	1,896	0	
			1.		1,896	1,896	0	
	3.				3,580	3,580	0	
		1.			1,380	1,380	0	
			1.		1,380	1,380	0	
			1.		380	380	0	
			2.		1,000	1,000	0	
		2.			2,200	2,200	0	
			1.		200	200	0	
			1.		0	0	0	
			2.		200	200	0	
		2.		()	2,000	2,000	0	
			1.		470	470	0	
			2.		400	400	0	
			3.		1,130	1,130	0	
7.					2,760	2,760	0	
	1.				2,760	2,760	0	
		1.			2,760	2,760	0	

2019

: 5 (:)

								()
				가				
			1.		1,846	1,846	0	
				1.	1,846	1,846	0	
			2.		914	914	0	
				1.	914	914	0	
					549,473	542,284	7,189	