

2017

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1	2017	.	"	.	.	"	.	.	3,467,952,000
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2	3,467,952	3,232,359	235,593	7.3				
	2,636	2,636	0.0		5,113	80,758	2.3	
	226,804	1,351,248	38.9	/	95,087	1,757,998	50.6	
	14,570	15,970	0.4		31,123	500,885	14.4	
	-8,417	2,041,670	58.8		0	405,180	11.6	
	0	3,200	0.0		88,786	378,317	10.9	
	0	53,228	1.5		15,484	343,814	9.9	
					0	1,000	0.0	

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									( )	
				가						
1.					1,369,854	1,125,844	244,010			
1.					2,636	0	2,636			
	1.				2,636	0	2,636			
		1.			2,636	0	2,636			
			1.		2,636	0	2,636			
				1.	2,636	0	2,636	( )	: 318,000	318,000
								( )	: 2,000,000	2,000,000
								( )	: 318,000	318,000
2.					1,351,248	1,124,444	226,804			
1.					1,351,248	1,124,444	226,804			
	1.				1,351,248	1,124,444	226,804			
		1.			522,703	475,187	47,516	2017 × 1 ) - 475187000 =	: (522,703,000	47,516,000
			2.		828,545	649,257	179,288	( ) : (200,074,000 × 1 ) - 185,101,000 =	( ) =	14,973,000
								( ) (129,723,350 × 1 ) - 126,020,000 =	:	3,704,000
								( )2017. (16,305,000 × 1 ) - 14,805,000 =	:	1,500,000
								( )2017. (13,813,000 × 1 ) - 6,726,000 =	:	7,087,000
								( ) × 1 ) - 38,825,000 =	: (91,725,000	52,900,000
								( ) (23,500,000 × 1 ) - 20,000,000 =	:	3,500,000
								( )2017 (9,237,460 × 1 ) - 8,810,000 =	:	428,000
								( )2017 (14,961,000 × 1 ) - 9,238,000 =	:	5,723,000
								( )2017 : 608,000 × 1 =	:	608,000
								( )2017 : 2,400,000 × 1 =	:	2,400,000
								( )2017 : 2,880,000 × 1 =	:	2,880,000
								( ) : 3,400,000 × 1 =	:	3,400,000
								( )2017 2,200,000 × 1 =	:	2,200,000
								( ) =	: 560,000 × 1	560,000
								( )2017 : 3,105,600 × 1 =	:	3,106,000
								( )2017 : 4,507,000 × 1 =	:	4,507,000
								( )2017 : (8,597,600 × 1 ) - 4,507,000 =	:	4,091,000

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								( )2017 : 9,353,000 × 1 = 9,353,000	
								( )2017 : (9,870,000 × 1 ) - 9,353,000 = 517,000	
								( )2017 ( ) : 5,170,000 × 1 = 5,170,000	
								( )2017. 3,200,000 × 1 = : 3,200,000	
								( )2017 13,888,000 × 1 = : 13,888,000	
								( )2017 4,593,000 × 1 = : 4,593,000	
								( ) 29,000,000 × 1 = : 29,000,000	
3.					15,970	1,400	14,570		
	1.				12,570	0	12,570		
		1.			12,570	0	12,570		
			1.		12,570	0	12,570	( ) : 12,569,660 × 1 = 12,570,000	
	2.				3,400	1,400	2,000		
		1.			3,400	1,400	2,000		
			1.		3,400	1,400	2,000	( )2017 (YSC) 2,000,000 : 2,000,000	
2.					2,044,870	2,053,287	-8,417		
	1.				2,041,670	2,050,087	-8,417		
		1.			173,857	167,341	6,516		
			1.		173,857	167,341	6,516		
				1.	173,857	167,341	6,516	: 54,300 × 30 × 4 = 6,516,000	
	2.				1,867,813	1,882,746	-14,933		
		1.			1,049,122	1,049,122	0		
			1.		1,049,122	1,049,122	0		
		2.			387,630	387,000	630		
			1.		387,630	387,000	630	( ) × 21 = : 30,000 630,000	
	3.				157,411	150,330	7,081		
		1.			157,411	150,330	7,081	( ) × 36 = ( ) : 39,200 1,412,000	
								( ) × 36 = ( ) : 33,300 1,199,000	
								( ) × 39 = : 34,000 1,326,000	

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								( )	
				가					
								( ) : 26,500 × 64 = 1,696,000	
								( ) ( ) : 40,200 × 36 = 1,448,000	
			4.		5,637	9,680	-4,043		
			1.		5,637	9,680	-4,043	: (32,210 × 175 × 1 ) - 9,680,000 = -4,043,000	
			5.		70,845	81,100	-10,255		
			1.		70,845	81,100	-10,255	: (87,355 × 811 ) - 81,100,000= -10,255,000	
			6.		100,800	118,800	-18,000		
			1.		100,800	118,800	-18,000	: [(110,000 × 4 )+(85,000 × 8 )]× 90 - 118,800,000= -18,000,000	
			7.		96,368	86,714	9,654		
			1.		96,368	86,714	9,654	( ) : 30,745 × 314 = 9,654,000	
		2.			3,200	3,200	0		
			1.		200	200	0		
				1.	200	200	0		
				1.	200	200	0		
			2.		3,000	3,000	0		
			1.		3,000	3,000	0		
				1.	3,000	3,000	0		
		3.			53,228	53,228	0		
			1.		53,228	53,228	0		
				1.	53,228	53,228	0		
				1.	53,228	53,228	0		
				1.	53,228	53,228	0		
					3,467,952	3,232,359	235,593		

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								( )
				가				( )
1.					80,758	75,645	5,113	
1.					76,158	71,045	5,113	
	1.				25,658	21,065	4,593	
		1.			5,913	1,320	4,593	
			1.		5,913	1,320	4,593	( ) × 4 × 1 = ( ) 1,148,200 4,593,000
			2.		19,745	19,745	0	
				1.	19,745	19,745	0	
		2.			50,500	49,980	520	
			1.		44,280	44,280	0	
				1.	44,280	44,280	0	
			2.		6,220	5,700	520	
				1.	6,220	5,700	520	= 65,000 × 1 × 8 520,000
		2.			4,600	4,600	0	
			1.		3,900	3,900	0	
				1.	3,900	3,900	0	
				1.	3,900	3,900	0	
			2.		700	700	0	
				1.	700	700	0	
				1.	700	700	0	
2.	/				1,757,998	1,662,911	95,087	
		1.			1,153,624	1,125,070	28,554	
			1.		1,153,624	1,125,070	28,554	
				1. ( )	51,431	40,257	11,174	
				1.	46,613	38,639	7,974	( ) 가 140,000 × 2 840,000 × 3 =
								( ) 60,000 × 8 × 3 1,440,000 =
								( )가 48,000 × 5 × 3 = 720,000
								( ) 372,000 × 1 372,000 × 1 =
								( ) 50,000 × 8 × 3 1,200,000 =

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				가					( )
									( ) 77,330 × 1 × 3 = 232,000
									( ) 80,000 × 8 × 3 = 1,920,000
									( ) 250,000 × 5 × 1 = 1,250,000
				2.	3,200	0	3,200		( ) 400,000 × 8 × 1 = 3,200,000
				3.	1,618	1,618	0		
			2.		228,515	244,575	-16,060		
				1.	203,606	223,984	-20,378		( ) -14,409,000 = -14,409,000
									(11,000 × 13 × 40 × 8 ) - 51,480,000= -5,720,000
									(50,000 × 7 × 3 ) - 1,200,000= -150,000
									(33,000 × 8 × 3 ) - 891,000= -99,000
				2.	5,759	0	5,759		( ) 890 × 6,470 × 1 = 5,759,000
				3.	583	0	583		( ) 5,759,000 × 3.08% = 177,000
									( ) 177,000 × 6.55% = 12,000
									( ) 5,759,000 × 4.5% = 260,000
									( ) 5,759,000 × 1.5% = 87,000
									( ) 5,759,000 × 0.8% = 47,000
				4.	18,567	20,591	-2,024		(26,324,000 × 7 × 4.5%) - 9,477,000= -1,184,000
									(26,324,000 × 7 × 3.08%) - 6,392,000= -753,000
									(860,000 × 7 × 6.55%) - 451,000= -56,000
									(26,324,000 × 7 × 1.5%) - 3,159,000= -394,000
									(26,324,000 × 7 × 0.8%) - 1,112,000= 363,000
			3.		2,469	2,469	0		
				1.	2,469	2,469	0		
			4.		737,271	722,511	14,760		
				1.	737,271	722,511	14,760		1,230,000 × 12 = 14,760,000
			5.		81,597	77,900	3,697		
				1.	44,869	41,172	3,697		239,650 × 10 × 1 = 2,397,000
									1,300,000 × 1 = 1,300,000



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								( )
				가				( )
				2.	4,000	4,000	0	
				3.	7,200	7,200	0	
				4.	24,750	24,750	0	
				5.	778	778	0	
				6.	32,358	32,358	0	
				1.	32,358	32,358	0	
				7.	5,000	5,000	0	
				1.	5,000	5,000	0	
				8. ( )	613	0	613	
				1.	613	0	613	( ) 가 90,000 × 1 180,000 × 2 =
								( ) 28,000 × 1 × 2 = 56,000
								( ) 250,000 × 1 × 1 250,000 =
								( ) 80,000 × 1 × 1 = 80,000
								( ) 23,500 × 1 × 2 47,000 =
				9. ( )	12,570	0	12,570	
				1.	11,375	0	11,375	( ) 9,494,000 × 1 × 1 = 9,494,000
								( ) 815,000 × 1 × 1 = 815,000
								( ) 1,066,000 × 1 × 1 1,066,000 =
				2.	1,195	0	1,195	( ) <sup>4</sup> 1,195,000 1,195,000 × 1 × 1 =
				10.	1,800	0	1,800	
				1.	1,800	0	1,800	12,000 × 10 × 15 × 1 1,800,000 =
				2.	100,800	118,800	-18,000	
				1.	100,800	118,800	-18,000	
				1.	30,000	30,000	0	
				1.	30,000	30,000	0	
				2.	8,280	27,480	-19,200	
				1.	8,280	27,480	-19,200	( ) (8,280,000 ) -8,040,000 - 16,320,000=
								( ) (0 ) - -5,000,000 5,000,000=

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								( )
				가				( )
								( ) (0 ) - 6,160,000= -6,160,000
			3.		15,000	15,000	0	
			1.		15,000	15,000	0	
			4.		1,527	1,527	0	
			1.		1,095	1,095	0	
			2.		432	432	0	
			5.		993	993	0	
			1.		993	993	0	
			6.		44,200	43,000	1,200	
			1.		5,760	5,760	0	
			2.		1,200	1,200	0	
			3.		14,800	13,600	1,200	(1,233,333 × 12 ) - 13,600,000= 1,200,000
			4.		10,000	10,000	0	
			5.		10,000	10,000	0	
			6.		2,440	2,440	0	
			7.		0	0	0	
			7.		800	800	0	
			1.		800	800	0	
		3.			40,289	41,009	-720	
		1. [ ]			18,032	18,032	0	
		1.			180	180	0	
		1.			180	180	0	
		2.			10,952	10,952	0	
		1.			10,952	10,952	0	
		3.			4,400	4,400	0	
		1.			300	300	0	
		2.			800	800	0	
		3.			3,300	3,300	0	

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								( )
				가				( )
			4. [ ]		2,600	) 2,500	0	
			1.		700	700	0	
			2.		1,800	1,800	0	
		2.			22,257	22,977	-720	
			1.		10,677	10,677	0	
			1.		10,677	10,677	0	
			2.		500	500	0	
			1.		500	500	0	
			3.		1,080	1,800	-720	
			1.		1,080	1,800	-720	(180,000 × 6 ) - 1,800,000= -720,000
			4.		10,000	10,000	0	
			1.		10,000	10,000	0	
		4.			290,112	199,878	90,234	
			1. [ ]		23,559	8,810	14,749	
			1. 1		0	8,810	-8,810	
			1.		0	8,810	-8,810	( ) ( ) 16,200 × 1 = 17,000
								( ) ( ) - 98,000 = -98,000
								( ) ( ) 212,000 × 1 = 212,000
								( ) ( ) - 5,936,000 = -5,936,000
								( ) ( ) 99,500 × 2 = 199,000
								( ) ( ) - 3,204,000 = -3,204,000
			2.		8,598	0	8,598	
			1.		8,598	0	8,598	( ) 54,300 × 83 = 4,507,000
								( ) 4,090,600× 1 × 1 = 4,091,000
			3. [ ]		14,961	0	14,961	
			1.		14,961	0	14,961	( ) ( ) 16,200 × 6 = 98,000
								( ) ( ) 212,000 × 28 = 5,936,000
								( ) ( ) 154,670 × 37 = 5,723,000

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								( )
				가				( )
								( ) ( ) 86,590 × 37 = 3,204,000
	2.				217,742	190,374	27,368	
		1.			217,742	190,374	27,368	
			1.		217,742	190,374	27,368	( ) (300 × 70 × 180 ) - 5,273,000= -1,493,000
								( ) ( ) 1,550 × 140 × 64 = 13,888,000
								( ) ( ) 1,550 × 140 × 62 = 13,454,000
								( ) ( ) 1,550 × 140 × 7 = 1,519,000
	3.				29,335	0	29,335	
		1.			29,335	0	29,335	
			1.		29,335	0	29,335	334,800 × 1 = 335,000
								( ) 29,000,000 × 1 × 1 29,000,000
	4.				5,170	0	5,170	
		1.			5,170	0	5,170	
			1.		5,170	0	5,170	( ) 110,000 × 47 = 5,170,000
	5.				3,800	694	3,106	
		1.			694	694	0	
			1.		694	694	0	
		2.			3,106	0	3,106	
			1.		3,106	0	3,106	( ) 83,930 × 37 = 3,106,000
	6.				9,870	0	9,870	
		1.			9,870	0	9,870	
			1.		9,870	0	9,870	( ) 199,000 × 47 = 9,353,000
								( ) 11,000 × 47 = 517,000
	7. [ ]		2		636	0	636	
		1. [ ]			636	0	636	
			1.		636	0	636	( ) × 1 = 318,000 × 1 318,000
								( ) × 1 = 318,000 × 1 318,000
	5.				173,173	178,154	-4,981	

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								( )
				가				( )
		1.			173,173	178,154	-4,981	
			1.		70,845	81,100	-10,255	
				1.	70,845	81,100	-10,255	(87,355 × 811 ) - 81,100,000= -10,255,000
			2.		5,960	10,340	-4,380	
				1.	5,960	10,340	-4,380	(32,210 × 175 × 1 ) - 9,680,000 = -4,043,000
								(32,210 × 10 × 1 ) - 660,000= -337,000
			3.		96,368	86,714	9,654	
				1.	96,368	86,714	9,654	( ) 30,745 × 314 = 9,654,000
3.					500,885	469,762	31,123	
	1.				249,164	239,572	9,592	
		1.			201,264	197,560	3,704	
			1.	( )	3,600	3,600	0	
				1.	3,600	3,600	0	
			2.		26,000	26,000	0	
				1.	23,400	23,400	0	
				2.	2,600	2,600	0	
			3.		500	500	0	
				1.	500	500	0	
			4.		1,200	1,200	0	
				1.	1,200	1,200	0	
			5.	( )	129,724	126,020	3,704	
				1.	69,335	65,631	3,704	( ) 1,234,450 × 3 × 1 = 3,704,000
				2.	390	3,000	-2,610	(390,000 × 1 ) - 3,000,000= -2,610,000
				3.	600	600	0	
				4.	34,328	33,098	1,230	8,000 × 46 × 1 = 368,000
								43,100 × 10 × 2 = 862,000
				5.	6,791	6,791	0	
				6.	900	900	0	

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								( )
				가				( )
				7.	15,100	15,100	0	
				8.	2,280	900	1,380	$\times 46 \times 2 = 15,000$ 1,380,000
			6.	( )	2,400	2,400	0	
				1.	2,400	2,400	0	
			7.	( )	24,000	24,000	0	
				1.	1,200	1,200	0	
				2.	13,830	13,830	0	
				3.	7,770	7,770	0	
				4.	1,200	1,200	0	
			8.	( )	7,000	7,000	0	
				1.	2,040	2,040	0	
				2.	4,160	4,160	0	
				3.	800	800	0	
			9.	가 ( )	2,640	2,640	0	
				1.	2,640	2,640	0	
			10.	( )	2,200	2,200	0	
				1.	2,200	2,200	0	
			11.	( )	2,000	2,000	0	
				1.	350	350	0	
				2.	800	800	0	
				3.	850	850	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
			3.		5,000	5,000	0	
				1.	5,000	5,000	0	
				1.	5,000	5,000	0	
			4.		1,000	1,000	0	

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								( )
				가				( )
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		5.			17,052	17,052	0	
			1.		1,152	1,152	0	
			1.		1,152	1,152	0	
			2.		12,900	12,900	0	
			1.		12,900	12,900	0	
			3. 가		3,000	3,000	0	
			1.		3,000	3,000	0	
		6.			4,600	4,600	0	
			1.		4,600	4,600	0	
			1.		4,600	4,600	0	
		7.			5,400	5,400	0	
			1.		1,500	1,500	0	
			1.		1,000	1,000	0	
			2.		500	500	0	
			2.		3,900	3,900	0	
			1.		3,300	3,900	-600	0 - 600,000= -600,000
			2.		600	0	600	300,000 × 2 = 600,000
		8.			2,410	2,410	0	
			1.		2,410	2,410	0	
			1.		2,410	2,410	0	
		9.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		10.			10,238	4,350	5,888	
			1.		4,350	4,350	0	
			1.		4,050	4,050	0	

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								( )
				가				( )
			2.		300	300	0	
		2.			( 2,880	0	2,880	
			1.		2,880	0	2,880	( ) 80,000 × 4 1,920,000 × 6 =
								( ) 80,000 × 2 960,000 × 6 =
		3.		( )	608	0	608	
			1.		608	0	608	( ) 3,200 × 2 608,000 × 95 =
		4.		( )	2,400	0	2,400	
			1.		2,400	0	2,400	( ) 100,000 × 4 × 6 2,400,000 =
	2.				251,721	230,190	21,531	
		1.			23,160	21,660	1,500	
			1.		6,750	6,750	0	
				1.	6,750	6,750	0	
		2.			3,000	3,000	0	
			1.		3,000	3,000	0	
		3.			5,000	4,000	1,000	
			1.		5,000	4,000	1,000	(500,000 × 10 × 1 ) - 1,000,000 4,000,000=
		4.			3,640	3,640	0	
			1.		3,640	3,640	0	
		5.			1,000	1,000	0	
			1.		1,000	1,000	0	
		6.			1,460	960	500	
			1.		1,460	960	500	(55,000 × 10 × 2 ) - 500,000 600,000=
		7.			2,310	2,310	0	
			1.		2,310	2,310	0	
		2.			162,780	159,530	3,250	
			1.		143,674	140,424	3,250	
				1.	11,200	7,950	3,250	(350,000 × 22 ) - 1,250,000 6,450,000=
								(350,000 × 10 ) - 2,000,000 1,500,000=



: 2 ( : )

								( )
				가				( )
				2.	132,474	132,474	0	
			2.		19,106	19,106	0	
				1.	1,250	1,250	0	
				2.	17,856	17,856	0	
			3. [ ]		17,681	4,400	13,281	
			1.		2,800	2,800	0	
				1.	2,800	2,800	0	
			2.	( )	3,800	1,600	2,200	
				1.	1,140	1,140	0	
				2.	140	140	0	
				3.	2,520	320	2,200	( ) = 6,010 × 366 = 2,200,000
			3. [ ]		2,000	0	2,000	
			1.		120	0	120	( ) ( ) 20,000 × 2 × 3 = 120,000
			2.		1,680	0	1,680	( ) 20 × 5,000 = 100,000
								( ) 190,000 × 2 = 380,000
								( ) ( ) 600,000 × 1 = 600,000
								( ) 20,000 × 10 × 3 = 600,000
			3.		200	0	200	( ) 10 × 10,000 × 2 = 200,000
			4.	( )	( 1,412	0	1,412	
				1.	1,412	0	1,412	( ) ( ) 1,412,000 × 1 × 1 = 1,412,000
			5.	( )	( 1,199	0	1,199	
				1.	1,199	0	1,199	( ) ( ) 1,199,000 × 1 × 1 = 1,199,000
			6.	( )	( 1,448	0	1,448	
				1.	1,448	0	1,448	( ) ( ) 1,448,000 × 1 × 1 = 1,448,000
			7.		( 1,326	0	1,326	
				1.	1,326	0	1,326	( ) 1,326,000 × 1 × 1 = 1,326,000
			8.	( )	1,696	0	1,696	
				1.	1,696	0	1,696	( ) 1,696,000 × 1 × 1 = 1,696,000

: 2 ( : )

								( )
				가				( )
			9.	(eco) ( )	1,000	0	1,000	
			1.		1,000	0	1,000	( ) 556,000 × 1 × 1 = 556,000
								( ) ( ) 39,000 × 6 × 1 = 234,000
								( ) 10,000 × 7 × 3 = 210,000
			10.	( win) ( )	1,000	0	1,000	
			1.		100	0	100	( ) 50,000 × 2 = 100,000
			2.		900	0	900	( ) 451,000 × 1 × 1 = 451,000
								( ) 6,000 × 7 × 4 = 168,000
								( ) 140,500 × 1 × 2 = 281,000
			4.		48,100	44,600	3,500	
			1.		4,550	4,550	0	
			1.		4,550	4,550	0	
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.		2,400	2,400	0	
			1.		2,400	2,400	0	
			4.		1,200	1,200	0	
			1.		1,200	1,200	0	
			5.		1,450	1,450	0	
			1.		1,450	1,450	0	
			6.	( )	14,000	14,000	0	
			1.		4,400	4,400	0	
			2.		9,600	9,600	0	
			7.	( )	20,000	20,000	0	
			1.		4,586	6,900	-2,314	(500,000 × 1 ) - 3,900,000= -3,400,000
								= 108,600 × 10 1,086,000
			2.		14,414	13,100	1,314	( ) (800,000 × 10 ) - 6,686,000= 1,314,000
			3.		1,000	0	1,000	20,000 × 50 = 1,000,000

: 2 ( : )

								( )
				가				( )
			8.	( )	3,500	0	3,500	
			1.		300	0	300	( ) 60,000 × 5 × 1 = 300,000
			2.		3,200	0	3,200	( ) 70,000 × 10 × 1 = 700,000
								( ) 8,000 × 300 × 1 = 2,400,000
								( ) 100,000 × 1 × 1 = 100,000
4.					405,180	405,180	0	
	1.				389,000	389,000	0	
		1.			389,000	389,000	0	
			1.		376,000	376,000	0	
			1.		354,000	354,000	0	
			2.		10,000	10,000	0	
			3.		12,000	12,000	0	
			2.	( ) 2,000	2,000	2,000	0	
			1.		2,000	2,000	0	
			3.		11,000	11,000	0	
			1.		10,080	10,080	0	
			2.		920	920	0	
	2.				16,180	16,180	0	
		1.			16,180	16,180	0	
			1.		14,400	14,400	0	
			1.		11,900	11,900	0	
			2.		2,500	2,500	0	
		2.			1,780	1,780	0	
			1.		1,780	1,780	0	
5.					378,317	289,531	88,786	
	1.				45,903	40,678	5,225	
		1.			45,903	40,678	5,225	
			1.		12,874	8,374	4,500	

: 2 ( : )

								( )
				가				( )
			1.		12,874	8,374	4,500	(1,250 × 4,000 ) - 500,000= 4,500,000
			2.		600	600	0	
			1.		600	600	0	
			3.		3,600	3,600	0	
			1.		3,600	3,600	0	
			4.		2,500	2,500	0	
			1.		2,500	2,500	0	
			5.		2,000	2,000	0	
			1.		2,000	2,000	0	
			6.		6,000	6,000	0	
			1.		6,000	6,000	0	
			7.	가	15,825	15,100	725	
			1.		6,600	6,600	0	
			2.		9,225	8,500	725	QMR (5,100,000 × 1 ) - 5,000,000= 100,000
								(525,000 × 5 ) - 2,000,000= 625,000
			8.		1,104	1,104	0	
			1.		1,104	1,104	0	
			9.		1,400	1,400	0	
			1.		600	600	0	
			2.		800	800	0	
		2.			9,070	5,110	3,960	
		1.			5,860	1,900	3,960	
		1.			1,000	1,000	0	
		1.			1,000	1,000	0	
		2.			600	600	0	
		1.			600	600	0	
		3.			300	300	0	
		1.			300	300	0	

: 2 ( : )

								( )
				가				( )
			4.		3,400	)	0	3,400
			1.		3,400		0	3,400
								( ) 80,000 × 10 = (1 ) 800,000
								( ) 80,000 × 10 = (2 ) 800,000
								( ) 80,000 × 6 = (3 ) 480,000
								( ) ) 40,000 × 8 × 1 = ( 320,000
								( ) 50,000 × 10 × 2 = 1,000,000
			5.	( )	560		0	560
			1.		560		0	560
								( ) 70,000 × 8 = 560,000
								=
			2.		3,210		3,210	0
			1.		600		600	0
			1.		600		600	0
			2.		760		760	0
			1.		560		560	0
			2.		200		200	0
			3.	( )	1,500		1,500	0
			1.		1,500		1,500	0
			4.CCTV		350		350	0
			1.		350		350	0
			3.		228,355		174,825	53,530
			1.		228,355		174,825	53,530
			1.		61,000		61,000	0
			1.		1,500		1,500	0
			2.		5,980		5,980	0
			3.		500		0	500
								50,000 × 10 × 1 = 500,000
			4.		2,130		2,130	0
			5.		38,390		38,890	-500
								(100,000 × 15 × 5 ) - 8,000,000= -500,000
			6.		6,000		6,000	0
			7.		4,500		4,500	0

: 2 ( : )

								( )
				가				( )
				8.	2,000	2,000	0	
				2. ( )	38,825	38,825	0	
				1.	4,800	4,800	0	
				2.	2,000	0	2,000	( ) ( ) 125,000 × 16 = 2,000,000
				3.	29,625	31,625	-2,000	( ) -1,500,000 = -1,500,000
								( ) R&E / -500,000 = -500,000
				4.	2,400	2,400	0	
				3. ( 10),000	10,000	0		
				1.	1,000	1,000	0	
				2.	9,000	9,000	0	
				4. ( )	65,000	65,000	0	
				1.	480	10,000	-9,520	-9,520,000 × 1 = -9,520,000
				2.	9,000	13,000	-4,000	(90,000 × 10 × 10 ) -13,000,000 -4,000,000
				3.	55,520	42,000	13,520	200,000 × 10 × 2 = 4,000,000
								952,000 × 10 × 1 = 9,520,000
				5. ( )	42,900	0	42,900	
				1.	500	0	500	( ) / 250,000 × 2 = 500,000
				2.	4,000	0	4,000	( ) ( ) ( ) 400,000 × 10 × 1 = 4,000,000
				3.	2,000	0	2,000	( ) 1,000,000 × 2 = 2,000,000
				4.	34,300	0	34,300	( ) 1,000,000 × 2 = 2,000,000
								( ) 1,000,000 × 2 = 2,000,000
								( ) STEAM PROJECT 1,150,000 × 2 = 2,300,000
								( ) 200,000 × 10 × 1 = 2,000,000
								( ) / 100,000 × 10 × 1 = 1,000,000
								( ) / 120,000 × 50 × 1 = 6,000,000
								( ) / 50,000 × 20 × 1 = 1,000,000
								( ) 400,000 × 10 × 2 = 8,000,000
								( ) 900,000 × 10 × 1 = 9,000,000

: 2 ( : )

								( )
				가				( )
								( ) ( 1,000,000
								) 1,000,000 × 1 =
			5.		2,100	0	2,100	( ) ( , , , 2,100,000
								, ) 210,000 × 10 =
		6.		( )	10,000	0	10,000	
			1.		8,500	0	8,500	( ) 1,875 × 320 = 600,000
								( ) 20,000 1,200,000
								× 60 =
								( ) R&E 300,000 × 10 = 3,000,000
								( ) 200,000 1,600,000
								× 8 =
								( ) 100,000 300,000
								× 3 =
								( ) 5,000 500,000
								× 100 =
								( ) 250,000 500,000
								× 2 =
								( ) 300,000 × 1 300,000
								=
								( ) 5,000 500,000
								× 100 =
			2.		1,500	0	1,500	( ) 250,000 × 6 1,500,000
								=
		7.			( 630 )	0	630	
			1.		630	0	630	( ) 630,000 × 1 × 1 = 630,000
		4.			11,920	11,920	0	
			1.		1,100	1,100	0	
				1.	1,100	1,100	0	
				1.	1,100	1,100	0	
			2.		10,820	10,820	0	
				1.	10,820	10,820	0	
				1.	1,320	1,320	0	
				2.	9,500	9,500	0	
		5.			83,069	56,998	26,071	
			1.		83,069	56,998	26,071	
				1.	31,401	31,330	71	
				1.	31,401	31,330	71	309,550 × 5 × 4 = 6,191,000
								(88,800 × 10 × 10 -6,120,000
								) - 15,000,000=

: 2 ( : )

								( )
				가				( )
			2.		15,668	25,668	-10,000	
			1.		15,668	25,668	-10,000	0 - -10,000,000
			3.		36,000	0	36,000	10,000,000=
			1.		36,000	0	36,000	(PC 4 ) 23,000,000
								1,150,000 × 5 × 4 =
								PC 1,300,000 × 10
								= 13,000,000
6.					343,814	328,330	15,484	
	1.				83,001	81,751	1,250	
		1.			83,001	81,751	1,250	
			1.		11,040	11,040	0	
			1.		2,000	2,000	0	
			2.		5,500	5,500	0	
			3.		3,540	3,540	0	
			2.		39,950	39,950	0	
			1.		7,500	7,500	0	
			2.		24,000	24,000	0	
			3.		7,300	7,300	0	
			4.		1,150	1,150	0	
			3.		32,011	30,761	1,250	
			1.		25,260	25,260	0	
			2.		4,600	3,600	1,000	500,000 × 2 × 1 = 1,000,000
			3.		1,161	911	250	250,000 × 1 × 1 = 250,000
			4.		990	990	0	
	2.				258,613	244,579	14,034	
		1.			258,613	244,579	14,034	
			1.		98,607	98,607	0	
			1.		66,000	66,000	0	
			2.		21,600	21,600	0	
			3.		11,007	11,007	0	



: 2 ( : )

								( )
				가				( )
			2.		30,000	30,000	0	
			1.		30,000	30,000	0	
			3.		25,960	26,752	-792	
			1.		25,960	26,752	-792	(214,000 × 12 ) - 3,360,000= -792,000
			4.		36,078	33,500	2,578	
			1.		36,078	33,500	2,578	257,800 × 5 × 2 = 2,578,000
			5.		25,608	13,000	12,608	
			1.		25,608	13,000	12,608	(2,134,000 × 12 ) - 13,000,000= 12,608,000
			6.		42,360	42,720	-360	
			1.		42,360	42,720	-360	(250,000 × 12 ) - 3,360,000= -360,000
	3.				2,200	2,000	200	
		1.			1,500	1,300	200	
			1.		1,500	1,300	200	
				1.	300	300	0	
				2.	1,200	1,000	200	(100,000 × 12 ) - 1,000,000= 200,000
		2.			700	700	0	
			1.		400	400	0	
				1.	400	400	0	
			2.		300	300	0	
				1.	200	200	0	
				2.	100	100	0	
	7.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
					1,000	1,000	0	
					3,467,952	3,232,359	235,593	