

: 2

(:)

					()				
가									
1.					255,506	194,278	61,228		
1.					255,506	194,278	61,228		
1.					255,506	194,278	61,228		
1.					255,506	194,278	61,228		
1.					169,706	171,878	-2,172	171,878,000	: (169,706,000 × 1) - -2,172,000
2.					85,800	22,400	63,400	() (+)	1,000,000
								: 1,000,000 × 1 =	
								() ()	: 1,540,000
								1,540,000 × 1 =	
								() ()	1,000,000
								: 1,000,000 × 1 =	
								() : 4,620,000 ×	4,620,000
								1 =	
								() : (8,730,000 ×	4,110,000
								1) - 4,620,000 =	
								() (-	2,000,000
) : 2,000,000 × 1 =	
								() : 899,000	899,000
								× 1 =	
								() :	706,000
								(1,605,000 × 1) - 899,000 =	
								() : 1,200,000	1,200,000
								× 1 =	
								() :	1,175,000
								(2,375,000 × 1) - 1,200,000 =	
								() : 1,600,000	1,600,000
								× 1 =	
								() : 300,000 ×	300,000
								1 =	
								() ICT (SV)	2,000,000
								: 2,000,000 × 1 =	
								() : 30,000,000	30,000,000
								× 1 =	
								() : 9,000,000	9,000,000
								× 1 =	
								() :	1,200,000
								1,200,000 × 1 =	
								() : 800,000 × 1	800,000
								=	
								: 250,000 × 1 =	250,000
2.					23,475	25,925	-2,450		
1.					19,100	22,625	-3,525		
1.					19,100	22,625	-3,525		
1.					9,825	11,925	-2,100		
1.					9,390	9,990	-600	: -600,000 =	-600,000

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								()	
				가					
			2.		435	1,935	-1,500	: -1,500,000 =	-1,500,000
			2.		6,575	4,200	2,375		
			1.		6,575	4,200	2,375	() : 1,200,000 × 1 =	1,200,000
								() : 1,175,000 × 1 =	1,175,000
			3.		2,700	6,500	-3,800		
			1.		2,700	6,500	-3,800	() : - 3,800,000 =	-3,800,000
	2.				4,375	3,300	1,075		
		1.			3,000	3,000	0		
			1.		3,000	3,000	0		
			1.		3,000	3,000	0		
		2.			1,375	300	1,075		
			1.		1,000	300	700		
			1.		1,000	300	700	: 350,000 × 2 =	700,000
		2.			375	0	375		
			1.		375	0	375	2018. : 375,000 × 1 =	375,000
	3.				8,977	8,977	0		
		1.			8,977	8,977	0		
			1.		8,977	8,977	0		
			1.		8,977	8,977	0		
			1.		8,977	8,977	0		
					287,958	229,180	58,778		

: 2 (:)

								()
				가				()
1.					8,670	9,110	-440	
	1.				280	0	280	
		1.			280	0	280	
			1.		280	0	280	
				1.	280	0	280	4 30,000 = 30,000
								250,000 × 1 = 250,000
	2.				8,390	9,110	-720	
		1.			7,490	8,210	-720	
			1.		3,360	3,360	0	
				1.	3,360	3,360	0	
		2.			4,130	4,850	-720	
			1.		1,350	2,600	-1,250	- 1,500,000 = -1,500,000
								62,500 × 4 = 250,000
			2.		1,500	1,500	0	
				3.	1,280	750	530	265,000 × 2 = 530,000
		2.			900	900	0	
			1.		900	900	0	
				1.	900	900	0	
2.	/				36,039	38,754	-2,715	
	1.				10,975	13,375	-2,400	
		1.			10,975	13,375	-2,400	
			1.		9,390	9,990	-600	
				1.	9,390	9,990	-600	-600,000 = -600,000
		2.			830	1,130	-300	
			1.		180	480	-300	-300,000 = -300,000
			2.		650	650	0	
		3.			435	1,935	-1,500	
			1.		435	1,935	-1,500	-1,500,000 = -1,500,000

: 2 (:)

								()
				가				()
			4.		320	320	0	
			1.		320	320	0	
	2.				4,768	3,973	795	
		1. []			1,946	2,413	-467	
		1.			200	400	-200	
			1.		200	400	-200	-200,000 = -200,000
		2.			246	413	-167	
			1.		246	413	-167	-77,000 = -77,000
								-90,000 = -90,000
		3.			100	100	0	
			1.		100	100	0	
		4.			400	500	-100	
			1.		400	500	-100	-400,000 = -400,000
								-100,000 = -100,000
								400,000 × 1 = 400,000
		5. []			1,000	1,000	0	
			1.		300	200	100	100,000 × 1 = 100,000
			2.		700	800	-100	-100,000 = -100,000
	2.				2,822	1,560	1,262	
		1.			1,560	1,560	0	
			1.		1,560	1,560	0	
		2.			1,262	0	1,262	
			1.		1,262	0	1,262	() 50,000 × 4 1,200,000 × 6 =
								62,000 = 62,000
	3.				9,275	6,900	2,375	
		1.			6,575	4,200	2,375	
			1.		4,200	4,200	0	
			1.		4,200	4,200	0	

: 2 (:)

								()
				가				()
		2.			2,375	0	2,375	
			1.		2,375	0	2,375	() 1,200,000 × 1 = 1,200,000
								() (1,175,000 × 1)= 1,175,000
		2.			2,700	2,700	0	
			1.		2,700	2,700	0	
				1.	2,700	2,700	0	
	4.				11,021	14,506	-3,485	
		1.			3,500	3,500	0	
			1.		3,500	3,500	0	
				1.	2,330	2,130	200	-1,500,000 = -1,500,000
								(70,000 × 2 × 10) + (50,000 × 6) = 1,700,000
				2.	1,170	1,370	-200	-200,000 = -200,000
		2.			7,521	11,006	-3,485	
			1.		0	500	-500	
				1.	0	500	-500	-500,000 = -500,000
			2.		2,700	6,500	-3,800	
				1.	2,700	6,500	-3,800	() -3,800,000 = -3,800,000
			3.		3,216	4,006	-790	
				1.	3,216	4,006	-790	-790,000 = -790,000
			4.		1,605	0	1,605	
				1.	1,605	0	1,605	() 4,200 × 2 × 107 = 899,000
								() 4,202 × 2 × 84 = 706,000
	3.				93,876	42,834	51,042	
		1.			70,402	19,460	50,942	
			1.		10,330	0	10,330	
				1.	0	0	0	
				1.	0	0	0	
				2.	0	0	0	

: 2 (:)

								()
				가				()
			2.		8,730	0	8,730	
			1.		6,630	0	6,630	() 20,000 × 171 = 3,420,000
								() (20,000 × 160)+10,000 = 3,210,000
			2.		2,100	0	2,100	() 50,000 × 4 × 6 = 1,200,000
								() 50,000 × 3 × 6 = 900,000
			3.		1,600	0	1,600	
			1.		0	0	0	() 32,000 × 2 × 2 = 128,000
								-128,000 = -128,000
			2.		1,600	0	1,600	368,000 × 1 = 368,000
								() 168,000 × 4 = 672,000
								() 20,000 × 20 × 2 = 800,000
								-240,000 = -240,000
			2.		290	290	0	
			1.		90	90	0	
			1.		90	90	0	
			2.		200	200	0	
			1.		200	200	0	
			3.		1,500	1,500	0	
			1.		1,500	1,500	0	
			1.		1,500	1,500	0	
			4.		45,537	7,300	38,237	
			1. 가		1,337	2,100	-763	
			1.		1,337	2,100	-763	-300,000 = -300,000
								34,250 × 4 × 1 = 137,000
								-600,000 = -600,000
			2.		5,200	5,200	0	
			1.		3,000	3,200	-200	-200,000 = -200,000
			2.		2,200	2,000	200	200,000 × 1 = 200,000

: 2 (:)

								()
				가				()
			3.	()	30,000	0	30,000	
				1.	420	0	420	() 1 210,000 × 2 420,000 =
				2.	29,580	0	29,580	() 254,062 × 32 8,130,000 =
								() 400,000 × 18 = 7,200,000
								() 852,750 × 4 = 3,411,000
								() 1,980,000 × 1 = 1,980,000
								() 1,571,800 × 5 = ,TV, , PC, 7,859,000
								() 1,000,000 × 1 = 1,000,000
			4.	()	9,000	0	9,000	
				1.	9,000	0	9,000	5,000 = 5,000
								() 2,700,000 × 1 = 2,700,000
								() 700,000 × 9 = 6,300,000
								-5,000 = -5,000
			5.		2,390	2,390	0	
				1.	2,390	2,390	0	
				1.	250	250	0	
				2.	1,600	1,600	0	
				3.	540	540	0	
			6.		2,460	2,460	0	
				1.	300	300	0	
				1.	300	300	0	
				2.	2,160	2,160	0	
				1.	2,160	2,160	0	
			7.		2,500	2,500	0	
				1.	2,500	2,500	0	
				1.	2,000	2,000	0	
				2.	500	500	0	
			8.		5,395	3,020	2,375	

: 2 (:)

								()
				가				()
			1.		3,020	3,020	0	
			1.		0	300	-300	-300,000 = -300,000
			2.		3,020	2,720	300	100,000 × 3 = 300,000
								200,000 × 1 = 200,000
								-200,000 = -200,000
			2.	()	2,375	0	2,375	
			1.		2,375	0	2,375	() 100,000 × 2 = 1,200,000
								() 97,916 × 2 = 1,175,000
								x 6 =
		2.			12,474	11,374	1,100	
		1.			9,024	9,024	0	
			1.		144	144	0	
			1.		144	144	0	
			2.		540	540	0	
			1.		540	540	0	
			3.		1,740	1,740	0	
			1.		1,740	1,740	0	
			4.		1,040	1,000	40	
			1.		1,040	1,000	40	40,000 = 40,000
			5.가		60	100	-40	
			1.		60	100	-40	-40,000 = -40,000
			6.		3,700	3,700	0	
			1.		3,500	3,500	0	
			2.		200	200	0	
			7.		1,800	1,800	0	
			1.		1,800	1,800	0	
		2.			1,480	1,480	0	
			1.		1,480	1,480	0	
			1.		1,480	1,480	0	

: 2 (:)

								()
				가				()
		3.			500	200	300	
			1.		200	200	0	
				1.	200	200	0	
			2.		300	0	300	
				1.	300	0	300	() 200,000 × 1 = 200,000
								89,000 = 89,000
								() 100,000 × 1 = 100,000
								-89,000 = -89,000
		4.			120	120	0	
			1.		120	120	0	
				1.	120	120	0	
		5.			1,350	550	800	
			1.		550	550	0	
				1.	250	0	250	250,000 × 1 × 1 = 250,000
				2.	0	100	-100	-100,000 = -100,000
				3.	300	450	-150	-150,000 = -150,000
			2.		800	0	800	
				1.	800	0	800	() 400,000 × 1 = 400,000
								() 20,000 × 20 × 1 = 400,000
		3.			11,000	12,000	-1,000	
			1.		11,000	12,000	-1,000	
				1.	1,395	1,800	-405	
				1.	0	300	-300	-300,000 = -300,000
				2.	1,395	1,500	-105	-105,000 = -105,000
			2.		6,200	7,200	-1,000	
				1.	6,200	7,200	-1,000	() -1,000,000 = -1,000,000
			3.		2,399	2,000	399	
				1.	2,399	2,000	399	1,070,000 = 1,070,000

: 2 (:)

								()
				가				()
								-671,000 = -671,000
			4.		1,006	1,000	6	
				1.	508	500	8	8,000 = 8,000
				2.	498	500	-2	-2,000 = -2,000
4.					25,808	19,652	6,156	
	1.				12,768	11,492	1,276	
		1.			12,768	11,492	1,276	
			1.		10,508	8,792	1,716	
				1.	6,260	5,760	500	() 32,000 × 15.625 = 500,000
				2.	600	900	-300	-300,000 = -300,000
				3.	2,048	2,132	-84	3,000 × 50 = 150,000
								-234,000 = -234,000
				4.	1,600	0	1,600	1,600,000 × 1 = 1,600,000
			2.		2,260	2,700	-440	
				1.	2,260	2,700	-440	-440,000 = -440,000
	2.				6,800	6,800	0	
		1.			6,800	6,800	0	
			1.		5,500	5,500	0	
				1.	5,500	5,500	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
			3.		100	100	0	
				1.	100	100	0	
	3.				700	1,060	-360	
		1.			700	1,060	-360	
			1.		700	1,060	-360	
				1.	0	260	-260	-260,000 = -260,000
				2.	700	800	-100	-100,000 = -100,000

: 2 (:)

								()
				가				
4.					5,540	300	5,240	
	1.				5,540	0	5,540	
	1. (:)				2,000	0	2,000	
	1.				2,000	0	2,000	() 350,000 × 4 = 1,400,000
								-63,000 = -63,000
								() , 10,000 × 15 × 4 = 600,000
								, 63,000 × 1 = 63,000
	2. ()				1,540	0	1,540	
	1.				1,540	0	1,540	() 1,200,000 × 1 × 1 = 1,200,000
								() 170,000 × 2 = 340,000
	3. (+)				1,000	0	1,000	
	1.				340	0	340	() 340,000 × 1 = 340,000
	2.				660	0	660	-100,000 = -100,000
								() 330,000 × 1 × 1 = 330,000
								10,000 × 10 = 100,000
								() 5,000 × 30 = 150,000
								() 6,000 × 30 = 180,000
	4. ()				1,000	0	1,000	
	1.				1,000	0	1,000	() (35,000 × 28)+(10,000 × 2)= 1,000,000
	2.				0	300	-300	
	1.				0	300	-300	
	1.				0	300	-300	-300,000 = -300,000
5.				21,951	20,801	1,150		
1.				5,797	5,847	-50		
1.				5,797	5,847	-50		
1.				2,350	2,400	-50		
1.				2,350	2,400	-50	-50,000 = -50,000	
2.				700	700	0		

: 2 (:)

								()
				가				()
				1.	500	500	0	
				2.	200	200	0	
			3.		350	250	100	
				1.	350	250	100	2,500 × 40 = 100,000
			4.		900	900	0	
				1.	600	600	0	
				2.	300	300	0	
			5.		400	400	0	
				1.	400	400	0	
			6.		700	500	200	
				1.	700	500	200	20,000 × 10 = 200,000
			7.	가	300	600	-300	
				1.	300	600	-300	가 -300,000 = -300,000
			8.		97	97	0	
				1.	97	97	0	
			2.		5,510	6,330	-820	
			1.		5,350	5,350	0	
				1.We ()	850	850	0	
				1.	0	100	-100	-100,000 = -100,000
				2.	850	750	100	2,500 × 40 = 100,000
				2.	2,500	2,500	0	
				1.	0	0	0	
				2.	2,500	2,500	0	-218,000 = -218,000
								3,000 × 33 = 99,000
								11,900 × 10 = 119,000
				3.we ()	2,000	2,000	0	
				1.	0	996	-996	-750,000 = -750,000
								-96,000 = -96,000

: 2 (:)

								()
				가				()
								-150,000 = -150,000
			2.		2,000	900	1,100	127,000 × 2 = 254,000
								423,000 × 2 = 846,000
			3.		0	104	-104	-104,000 = -104,000
		2.			160	980	-820	
		1.			0	660	-660	
			1.		0	560	-560	-560,000 = -560,000
			2.		0	100	-100	-100,000 = -100,000
		2.			160	320	-160	
			1.		160	160	0	
			2.		0	160	-160	-160,000 = -160,000
		3.			10,644	8,624	2,020	
		1.			324	324	0	
			1.		324	324	0	
			1.		324	324	0	
		2.			10,320	8,300	2,020	
		1.			10,320	8,300	2,020	
			1.		1,878	1,500	378	189,000 × 2 = 378,000
			2.		6,002	6,300	-298	-18,000 = -18,000
								-280,000 = -280,000
			3.		2,440	500	1,940	-60,000 = -60,000
								() () (90,000 × 15)+(160,000 × 2)= 1,670,000
								() ()) 22,000 × 15 = 330,000
		6.			101,614	98,029	3,585	
		1.			26,522	24,482	2,040	
			1.		26,522	24,482	2,040	
			1.		6,740	6,860	-120	
			1.		1,800	1,800	0	

: 2 (:)

								()
				가				()
				2.	1,940	2,060	-120	, -120,000 = -120,000
				3.	3,000	3,000	0	
			2.		9,460	8,300	1,160	
				1.	2,030	1,790	240	20,000 × 12 = 240,000
				2.	5,760	5,760	0	
				3.	220	750	-530	-530,000 = -530,000
				4.	1,450	0	1,450	, 325,000 × 2 = 650,000
								800,000 × 1 = 800,000
			3.		10,322	9,322	1,000	
				1.	4,372	3,592	780	15,000 × 20 = 300,000
								96,000 × 5 = 480,000
				2.	230	330	-100	S2B -100,000 = -100,000
				3.	2,160	2,160	0	
				4.	360	240	120	60,000 × 2 = 120,000
				5.	3,200	3,000	200	775,000 × 2 = 1,550,000
								-1,350,000 = -1,350,000
			2.		74,192	72,347	1,845	
			1.		74,192	72,347	1,845	
				1.	21,548	23,148	-1,600	
				1.	13,600	15,000	-1,400	-1,400,000 = -1,400,000
				2.	2,100	2,100	0	
				3.	5,848	6,048	-200	-200,000 = -200,000
			2.		3,192	3,192	0	
				1.	3,192	3,192	0	
			3.		30,295	30,295	0	
				1.	23,565	23,565	0	
				2.	6,480	6,480	0	
				3.	250	250	0	

: 2 (:)

								()
				가				()
			4.		17,250	13,853	3,397	
			1.		11,875	13,853	-1,978	336,000 × 2 = 672,000
								-2,150,000 = -2,150,000
								, -500,000 = -500,000
			2.		5,375	0	5,375	2,600,000 × 1 = 2,600,000
								가 , 300,000 × 2 600,000
								= 600,000 × 1 = 600,000
								525,000 × 3 = 1,575,000
			5.		1,907	1,859	48	
			1.		1,907	1,859	48	-108,000 = -108,000
								26,000 × 2 × 3 = 156,000
		3.			900	1,200	-300	
		1.			900	1,200	-300	
		1.			900	1,200	-300	
			1.		100	400	-300	-300,000 = -300,000
			2.		800	800	0	
					287,958	229,180	58,778	