: 　　　　　　　1 　　　　　　　　　　　　　　　　　　　　　　　　　　　　(　　 : 　　)

					( )	
1.			228,219	183,899	44,320	
	1.		228,219	183,899	44,320	
		1.	228,219	183,899	44,320	
			1.	228,219	183,899	44,320
			1.	183,899	183,899	0
			2.	44,320	0	44,320

부가 설명 (오른쪽 열):

- : 4,500,000 × 1 = 4,500,000
- : 3,300,000 × 1 = 3,300,000
- ( ) : 11,000,000 × 1 = 11,000,000
- : 500,000 × 1 = 500,000
- ( ) : 3,360,000 × 1 = 3,360,000
- : 660,000 × 1 = 660,000
- ( ) : 3,500,000 × 1 = 3,500,000
- : 11,000,000 × 1 = 11,000,000
- ( ) : 4,000,000 × 1 = 4,000,000
- ( ) : 1,000,000 × 1 = 1,000,000
- : (2,000,000 × 1) - 1,000,000 = 1,000,000
- ( ) : 500,000 × 1 = 500,000

2.			30,384	28,892	1,492	
	1.		29,684	28,192	1,492	
		1.	29,684	28,192	1,492	
			1.	12,422	12,422	0
			1.	12,422	12,422	0
			2.	9,000	9,000	0
			1.	9,000	9,000	0
			3.	1,650	1,650	0
			1.	1,650	1,650	0
			4.	6,612	5,120	1,492
			1.	6,612	5,120	1,492

: (228,000 × 29) - 5,120,000 = 1,492,000

						( )	: 2017-04-13	
	2				700	700	0	
		1.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		2			100	100	0	
			1.		100	100	0	
				1.	100	100	0	
		3			400	400	0	
			1.		200	200	0	
				1.	200	200	0	
			2		200	200	0	
				1.	200	200	0	
3					10,331	10,000	331	
	1.				10,331	10,000	331	
		1.			10,331	10,000	331	
			1.		10,331	10,000	331	
				1.	10,331	10,000	331	: (10,331,000 × 1) - 10,000,000= 331,000
					268,934	222,791	46,143	

2017

							( )	
1.					890	890	0	
	1.				890	890	0	
		1.			890	890	0	
			1.		150	150	0	
				1.	150	150	0	
			2		540	540	0	
				1.	540	540	0	
			3		200	200	0	
				1.	200	200	0	
2.	/				51,576	37,388	14,188	
	1.				14,422	14,122	300	
		1.			14,422	14,122	300	
			1.		2,000	1,700	300	
				1.	400	400	0	
				2.	600	300	300	50,000 × 6 = 300,000
				3	1,000	1,000	0	
			2		9,713	9,713	0	
				1.	9,713	9,713	0	
			3		2,709	2,709	0	
				1.	2,709	2,709	0	
	2.				9,426	8,330	1,096	
		1. [ ]			4,126	3,030	1,096	
			1.		2,750	2,300	450	
				1.	200	200	0	
				2.	300	300	0	
				3	2,250	1,800	450	(2,250,000 × 1) - 1,800,000= 450,000
			2		876	730	146	
				1.	876	730	146	(26,000 × 29) - 650,000= 104,000

:   1   (:   )

							( )
							( ) 7,000 × 6 = 42,000
		3 [ ]		500	0	500	
			1.	500	0	500	100,000 × 5 = 500,000
	2.			5,300	5,300	0	
		1.		4,600	4,600	0	
			1.	4,600	4,600	0	
		2.		700	700	0	
			1.	700	700	0	
3				6,800	0	6,800	
	1.			6,800	0	6,800	
		1. ( )		3,300	0	3,300	
			1.	3,300	0	3,300	3,300,000 × 1 = 3,300,000
		2. ( )		3,500	0	3,500	
			1.	3,500	0	3,500	3,500,000 × 1 = 3,500,000
4				20,928	14,936	5,992	
	1.			4,500	0	4,500	
		1.		4,500	0	4,500	
			1.	860	0	860	(70,000 × 8)+(50,000 × 6)= 860,000
			2.	3,640	0	3,640	10,000 × 10 = 100,000
							313,300 × 3 = 940,000
							325,000 × 4 × 2 = 2,600,000
	2.			16,428	14,936	1,492	
		1.		6,612	5,120	1,492	
			1.	6,612	5,120	1,492	(228,000 × 29) - 5,120,000= 1,492,000
		2.		1,650	1,650	0	
			1.	1,650	1,650	0	
		3.		7,666	7,666	0	
			1.	7,666	7,666	0	

: 1						(:)
						( )
		4 ( )		500	500	0	
			1.	500	500	0	
3				40,460	27,720	12,740	
	1.			13,720	12,890	830	
		1.		2,690	3,260	-570	
			1.	1,100	1,100	0	
			1.	1,000	1,000	0	
			2	100	100	0	
			2	1,090	1,660	-570	
			1.	990	1,560	-570	(30,000 ×33) - 1,560,000= -570,000
			2	100	100	0	
		3 ( )		500	500	0	
			1.	500	500	0	
	2			200	200	0	
		1.		200	200	0	
			1.	200	200	0	
	3			100	100	0	
		1.		100	100	0	
			1.	100	100	0	
	4			200	200	0	
		1.		200	200	0	
			1.	200	200	0	
	5.			4,720	4,720	0	
		1.		2,700	2,700	0	
			1.	1,800	1,800	0	
			2	900	900	0	
		2		2,020	2,020	0	
			1.	2,020	2,020	0	

	:	1						(:)
								( )
		6			2,300	1,800	500	
			1.		300	300	0	
				1.	300	300	0	
			2		1,500	1,500	0	
				1.	1,500	1,500	0	
			3	( )	500	0	500	
				1.	400	0	400	( ) 50,000 × 4 400,000 × 2 =
				2	100	0	100	( ) 50,000 × 2 = 100,000
		7.			1,360	1,360	0	
			1.		1,360	1,360	0	
				1.	1,360	1,360	0	
		8			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		9.			1,950	1,050	900	
			1.		1,950	1,050	900	
				1.	1,950	1,050	900	(150,000 × 13) - 900,000 1,050,000=
	2				15,740	14,830	910	
		1.			9,180	8,930	250	
			1.		160	160	0	
				1.	160	160	0	
			2		1,000	750	250	
				1.	1,000	750	250	250,000 × 1 250,000 =
			3		100	100	0	
				1.	100	100	0	
			4		3,000	3,000	0	
				1.	3,000	3,000	0	
			5.		1,300	1,300	0	

: _____ 第 1 _____   (:)

								( )
				1.	720	720	0	
				2.	580	580	0	
			6.		100	100	0	
				1.	100	100	0	
			7.		1,600	1,600	0	
				1.	1,600	1,600	0	
			8.		500	500	0	
				1.	500	500	0	
			9.		320	320	0	
				1.	320	320	0	
			10.		1,100	1,100	0	
				1.	270	0	270	30,000 × 9 = 270,000
				2.	830	1,100	-270	(46,000 × 5 × 1) - 500,000= -270,000
		2.			2,200	2,200	0	
			1.		1,200	1,200	0	
				1.	1,200	1,200	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
		4.			3,360	2,700	660	
			1.		700	700	0	
				1.	700	700	0	
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	
			3. ( )		660	0	660	
				1.	660	0	660	10,000 × 66 = 660,000

2017

:	1						(:)

							( )
	3				11,000	0	11,000	
		1.			11,000	0	11,000	
			1.		1,360	0	1,360	
				1.	200	0	200	50,000 × 2 × 2 = 200,000
				2.	1,160	0	1,160	10,000 × 4 × 29 = 1,160,000
			2.		3,059	0	3,059	
				1.	540	0	540	30,000 × 18 = 540,000
				2.	2,519	0	2,519	( ) 3,000 × 7 × 29 = 609,000
								( ) 5,000 × 2 × 29 = 290,000
								( ) 5,000 × 5 × 30 = 750,000
								( ) 3,000 × 5 × 29 = 435,000
								( ) 3,000 × 5 × 29 = 435,000
			3.		6,581	0	6,581	
				1.	150	0	150	30,000 × 5 = 150,000
				2.	5,921	0	5,921	100,000 × 2 × 29 = 5,800,000
								60,500 × 2 = 121,000
				3.	510	0	510	15,000 × 17 × 2 = 510,000
4					23,620	21,750	1,870	
	1.				11,870	16,000	-4,130	
		1.			11,870	16,000	-4,130	
			1.		1,880	4,900	-3,020	
				1.	780	4,500	-3,720	(30,000 × 26) - 4,500,000= -3,720,000
				2.	800	100	700	(40,000 × 10 × 2) - 100,000= 700,000
				3.	300	300	0	
			2.		990	2,100	-1,110	
				1.	990	2,100	-1,110	(30,000 × 33) - 2,100,000= -1,110,000
			3.	( )	5,500	5,500	0	
				1.	5,340	5,340	0	

								( )
				2.	160	160	0	
			4 ( )		3,500	3,500	0	
				1.	3,420	3,420	0	
				2.	80	80	0	
	2.				9,550	5,550	4,000	
		1.			9,550	5,550	4,000	
			1.		5,550	5,550	0	
				1.	1,250	1,250	0	
				2.	4,300	4,300	0	
			2 ( )		4,000	0	4,000	
				1.	700	0	700	( ) 350,000 × 2 = 700,000
				2.	3,300	0	3,300	( ) 275,000 × 4 × 3 = 3,300,000
	3				2,200	200	2,000	
		1.			2,000	0	2,000	
			1. ( )		1,000	0	1,000	
				1.	1,000	0	1,000	( ) 150,000 × 6 = 900,000
								( ) 10,000 × 10 = 100,000
			2. ( )		1,000	0	1,000	
				1.	650	0	650	650,000 × 1 = 650,000
				2.	350	0	350	50,000 × 7 = 350,000
		2.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
5.					27,164	10,244	16,920	
	1.				5,130	5,130	0	
		1.			5,130	5,130	0	
			1.		238	300	-62	
				1.	238	300	-62	(19,800 × 6 × 2) - 300,000= -62,000

:   1   (:   )

								( )
			2.		2,100	2,100	0	
				1.	2,000	2,000	0	
				2.	100	100	0	
			3.		150	150	0	
				1.	100	100	0	
				2.	50	50	0	
			4.		80	80	0	
				1.	80	80	0	
			5.		1,500	1,500	0	
				1.	1,500	1,500	0	
			6.		1,000	1,000	0	
				1.	1,000	1,000	0	
			7.		62	0	62	
				1.	62	0	62	8,210 × 150% × 5 = 62,000
	2.				5,034	1,614	3,420	
		1.			3,940	520	3,420	
			1.		180	120	60	
				1.	180	120	60	(60,000 × 3) - 120,000= 60,000
			2.		400	400	0	
				1.	400	400	0	
			3.		3,360	0	3,360	
				1.	3,360	0	3,360	( ) 10,000 3,360,000 × 336 =
		2.			760	760	0	
			1.		360	360	0	
				1.	200	200	0	
				2.	160	160	0	
			2.		400	400	0	
				1.	400	400	0	

:			1					(:)
							( )	
		3			334	334	0	
			1.		334	334	0	
				1.	334	334	0	
	3				1,000	1,000	0	
		1.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		2.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
		3.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
	4				16,000	2,500	13,500	
		1.			16,000	2,500	13,500	
			1.		5,000	2,500	2,500	
				1.	5,000	2,500	2,500	$(1,250,000 \times 4) - 2,500,000 =$ 2,500,000
			2.	( )	11,000	0	11,000	
				1.	11,000	0	11,000	( ) $11,000,000 \times 1$ = 11,000,000
6.					124,069	121,813	2,256	
	1.				51,588	52,502	-914	
		1.			18,200	19,470	-1,270	
			1.		7,400	7,800	-400	
				1.	2,200	2,600	-400	$(100,000 \times 4 \times 2) - 1,200,000 =$ -400,000
				2.	4,600	4,600	0	
				3.	600	600	0	
			2.		4,850	4,850	0	
				1.	600	600	0	

:　　　　　1								(:)
								( )
			2		1,250	1,250	0	
			3		3,000	3,000	0	
		3			5,950	6,820	-870	
			1.		3,830	4,700	-870	(270,000 × 4) - 1,350,000= -270,000
								(100,000 × 4 × 2) - 1,200,000= -400,000
								(100,000 × 3 × 2) - 800,000= -200,000
			2		120	120	0	
			3		1,600	1,600	0	
			4		400	400	0	
	2				33,388	33,032	356	
		1.	( )		33,388	33,032	356	
			1.		30,633	30,309	324	(1,398,800 × 12) - 16,723,000= 63,000
								(1,395,800 × 50% 2) - 1,394,000= 2,000
								( ) (81,170 × 12) - 960,000= 15,000
								(125,000 × 1 × 12) - 1,260,000= 240,000
								(1,395,800 × 60% 2) - 1,673,000= 2,000
								(1,395,800 × 86%/30× 20) - 799,000= 2,000
			2		2,755	2,723	32	4 (27,933,000 × 9.86%) - 2,723,000= 32,000
2					70,831	67,661	3,170	
	1.				70,831	67,661	3,170	
		1.			24,890	24,890	0	
			1.		15,600	15,600	0	
			2		1,560	1,560	0	
			3		7,730	7,730	0	
		2			5,783	5,783	0	
			1.		5,783	5,783	0	
		3			5,040	5,040	0	
			1.		5,040	5,040	0	

:   1   (:   )

								( )
			4		3,000	3,600	-600	
				1.	3,000	3,600	-600	(250,000 × 12)　　　　-600,000 - 3,600,000=
			5.		9,528	5,758	3,770	
				1.	9,528	5,758	3,770	(700,000 × 10) -　　　3,770,000 3,230,000=
			6.		590	590	0	
				1.	390	390	0	
				2.	200	200	0	
			7.		22,000	22,000	0	
				1.	22,000	22,000	0	
	3				1,650	1,650	0	
		1.			650	650	0	
			1.		650	650	0	
				1.	150	150	0	
				2.	500	500	0	
		2.			1,000	1,000	0	
			1.		700	700	0	
				1.	400	400	0	
				2.	300	300	0	
			2.		300	300	0	
				1.	200	200	0	
				2.	100	100	0	
7.					1,155	2,986	-1,831	
	1.				1,155	2,986	-1,831	
		1.			1,155	2,986	-1,831	
			1.		1,155	2,986	-1,831	
				1.	1,155	2,986	-1,831	(1,155,000 × 1) - 2,986,000=　　-1,831,000
					268,934	222,791	46,143	