

2019

• ()

(4)

4

		2,997,543,000
--	--	---------------

1	2019	2,997,543,000	,	,
2	가	가	가	
3	16			
	1.	,	,	
	2.			
	3.			
	1			

: 2019
: 4
:

(:)

4	2,997,543	2,947,534	50,009	1.7				
	0	242,362	8.0		38,900	166,610	5.5	
	68,074	2,200,965	73.4	/	24,431	874,741	29.1	
	0	200	0.0		-19,433	367,081	12.2	
	-23,065	503,280	16.7		-2,880	670,278	22.3	
	5,000	12,580	0.4		-2,687	511,376	17.0	
	0	38,156	1.2		11,678	331,457	11.0	
					0	75,000	2.5	
					0	1,000	0.0	

:

4

(:)

									()	
				가						
1.					2,443,527	2,375,453	68,074			
1.					242,362	242,362	0			
	1.				242,362	242,362	0			
		1.			242,362	242,362	0			
			1.		242,362	242,362	0			
				1.) (242,362	242,362	0			
2.					2,200,965	2,132,891	68,074			
	1.				2,200,965	2,132,891	68,074			
		1.			2,200,965	2,132,891	68,074			
			1.		540,504	540,204	300	가 : 300,000 × 1 =	300,000	
			2.		1,660,461	1,592,687	67,774	() : (124,752,000 × 1) - 83,752,000 =	41,000,000	
								() () : (17,350,000 × 1) - 14,650,000 =	2,700,000	
								() () : (55,109,000 × 1) - 31,035,000 =	24,074,000	
3.					200	200	0			
	1.				200	200	0			
		1.			200	200	0			
			1.		200	200	0			
2.					515,860	533,925	-18,065			
1.					503,280	526,345	-23,065			
	1.				503,280	526,345	-23,065			
		1.			87,817	87,817	0			
			1.		87,817	87,817	0			
		2.			274,930	280,510	-5,580			
			1.		274,930	280,510	-5,580	: (3,565,000 × 12) - 48,360,000 =	-5,580,000	
		3.			114,326	131,100	-16,774			
			1.		114,326	131,100	-16,774	(5) : 15,515,680 - 19,100,000 =	-3,584,000	
								(6) : 37,810,000 - 51,000,000 =	-13,190,000	
		4.			17,707	18,418	-711			
			1.		17,707	18,418	-711	: 9,833,700 - 8,800,000 =	1,034,000	

: 4

(:)

								()	
				가					
								() : 7,872,340 - -1,745,000	
								9,618,000 =	
			5.		8,500	8,500	0		
			1.		8,500	8,500	0		
	2.				12,580	7,580	5,000		
		1.			1,600	1,600	0		
			1.		1,600	1,600	0		
			1.		1,600	1,600	0		
		2.			200	200	0		
			1.		200	200	0		
			1.		200	200	0		
		3.			2,380	2,380	0		
			1.		2,380	2,380	0		
			1.		2,380	2,380	0		
		4.			8,400	3,400	5,000		
			1.		8,300	3,300	5,000		
			1.		8,300	3,300	5,000	: 1,000,000× 5	5,000,000
			2.		100	100	0		
			1.		100	100	0		
	3.				38,156	38,156	0		
		1.			38,156	38,156	0		
			1.		38,156	38,156	0		
			1.		38,156	38,156	0		
			1.		38,156	38,156	0		
					2,997,543	2,947,534	50,009		

: 4 (:)

								()
				가				()
1.					166,610	127,710	38,900	
	1.				36,660	36,660	0	
		1.			36,660	36,660	0	
			1.		36,660	36,660	0	
				1.	36,660	36,660	0	
	2.				129,950	91,050	38,900	
		1.			129,950	91,050	38,900	
			1.		0	2,100	-2,100	
				1.	0	2,100	-2,100	0 - 2,100,000 -2,100,000
								=
		2.			125,005	84,005	41,000	
			1.		125,005	84,005	41,000	() (130,000 × 19 × 4 8,680,000)-1,200,000 =
								() (60,000 × 19 × 4 3,830,000)-730,000 =
								() (3,802,500 × 4 15,138,000)-72,000 =
								() (700,000 × 1)= 700,000
								()가 (1,260,000 × 4) = 5,040,000
								()2018 -13,000 × 1 = -13,000
								()가 -250,000 × 1 = -250,000
								() (7,875,000 × 1) 7,875,000 =
			3.()		4,945	4,945	0	
				1.	4,945	4,945	0	
2.	/				874,741	850,310	24,431	
		1.			767,006	767,006	0	
			1.		767,006	767,006	0	
				1. ()	6,552	6,552	0	
					6,052	6,052	0	
				2.	500	500	0	
			2.		28,350	28,350	0	
				1.	24,030	24,030	0	

: 4 (:)

								()
				가				()
				2.	1,300	1,300	0	
				3.	3,020	3,020	0	
				3. ()	78,990	78,990	0	
				1.	67,756	67,756	0	
				2.	1,700	1,700	0	
				3.	9,534	9,534	0	
				4. ()	109,499	109,499	0	
				1.	98,643	98,643	0	
				2.	10,856	10,856	0	
				5.	413,000	413,000	0	
				1.	413,000	413,000	0	
				6.	49,776	49,776	0	
				1.	29,276	29,276	0	
				2.	2,500	2,500	0	
				3.	3,000	3,000	0	
				4.	15,000	15,000	0	
				5.	0	0	0	
				7.	32,164	32,164	0	
				1.	32,164	32,164	0	
				8. ()	42,813	42,813	0	
				1.	42,813	42,813	0	
				9. ()	862	862	0	
				1.	862	862	0	
				10. []	5,000	5,000	0	
				1.	3,850	3,850	0	
				2.	1,150	1,150	0	
				2.	33,162	32,929	233	
				1. []	22,711	22,711	0	

: 4 (:)

								()
				가				()
		1.			3,515	3,515	0	
			1.		3,515	3,515	0	
			2.		12,148	12,148	0	
			1.		12,148	12,148	0	
			3.		5,048	5,048	0	
			1.		1,500	1,500	0	
			2.		250	250	0	
			3.		898	898	0	
			4.		2,350	2,000	350	(1,175,000 × 2) - 2,000,000= 350,000
			5.		50	400	-350	50,000 - 400,000= -350,000
			4. [] ()		2,000	2,000	0	
			1.		2,000	2,000	0	
		2.			10,451	10,218	233	
			1.		8,051	7,818	233	
			1.		8,051	7,818	233	808,000 - 606,000 = 202,000
								121,000 - 90,000 = 31,000
			2.		1,400	1,400	0	
			1.		1,400	1,400	0	
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
		3.			65,449	41,375	24,074	
			1.		55,129	31,055	24,074	
			1. ()		55,129	31,055	24,074	
			1.		55,129	31,055	24,074	() 55,108,830 - 31,035,000 = 24,074,000
			2.		10,320	10,320	0	
			1. () \$V		10,000	10,000	0	
			1.		10,000	10,000	0	
			2.		0	0	0	

: 4 (:)

								()
				가				()
			2.()	가 SW	320	320	0	
			1.		260	260	0	
			2.		60	60	0	
	4.				9,124	9,000	124	
		1.			9,124	9,000	124	
			1.		9,124	9,000	124	
				1.	9,124	9,000	124	(48,000 124,000
								× 13) - 500,000 =
3.					367,081	386,514	-19,433	
	1.				201,582	203,582	-2,000	
		1.			27,000	27,000	0	
			1.	()	3,000	3,000	0	
				1.	3,000	3,000	0	
			2.		24,000	24,000	0	
				1.	24,000	24,000	0	
		2.			43,460	45,460	-2,000	
			1.		7,980	7,980	0	
				1.	7,980	7,980	0	
			2.2019		0	0	0	
				1.	0	0	0	
			3.()	()	35,480	37,480	-2,000	
				1.	32,148	34,148	-2,000	(4,500,000 × 1 -2,000,000
				2.	3,332	3,332	0) - 6,500,000=
		3.			12,906	12,906	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
			2.()	()	5,703	5,703	0	
				1.	5,703	5,703	0	
			3.()	()	5,703	5,703	0	

: 4 (:)

								()
				가				()
				1.	5,703	5,703	0	
		4.			9,550	9,550	0	
			1.		3,550	3,550	0	
				1.	200	200	0	
				2.	3,350	3,350	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.()	1 1	5,000	5,000	0	
				1.	5,000	5,000	0	
		5.			37,300	37,300	0	
			1.		1,000	1,000	0	
				1.	500	500	0	
				2.	500	500	0	
			2.		300	300	0	
				1.	300	300	0	
			3.()		34,000	34,000	0	
				1.	26,000	26,000	0	
				2.	5,660	5,660	0	
				3.	2,340	2,340	0	
			4.		2,000	2,000	0	
				1.	1,000	1,000	0	
				2.	500	500	0	
				3.	500	500	0	
		6.			10,800	10,800	0	
			1.		1,800	1,800	0	
				1.	1,800	1,800	0	
			2.		2,000	2,000	0	
				1.	2,000	2,000	0	

: 4 (:)

								()
				가				()
			3.		7,000	7,000	0	
			1.		7,000	7,000	0	
		7.			60,566	60,566	0	
			1.		8,536	8,536	0	
			1.		500	500	0	
			2.		0	300	-300	0 - 300,000 = -300,000
			3.		6,500	6,200	300	1,300,000 - 1,000,000 = 300,000
			4.		1,536	1,536	0	
			2.()		21,000	21,000	0	
			1.		18,870	18,870	0	
			2.		2,130	2,130	0	
			3.()		26,000	26,000	0	
			1.		23,396	23,396	0	
			2.		2,604	2,604	0	
			4.()		3,500	3,500	0	
			1.		3,200	3,200	0	800,000 - 400,000 = 400,000
								0 - 400,000 = -400,000
			2.		300	300	0	
			5.[]		400	400	0	
			1.		400	400	0	
			6.[]		50	50	0	
			1.		50	50	0	
			7.[]		1,080	1,080	0	
			1.		1,080	1,080	0	
		2.			165,499	182,932	-17,433	
			1.		16,610	16,010	600	
			1.		4,950	4,950	0	
			1.		4,950	4,950	0	

: 4 (:)

								()
				가				()
			2.		4,360	3,760	600	
			1.		4,360	3,760	600	1,480,000 - 600,000
								880,000 =
			3.		2,300	2,300	0	
			1.		2,300	2,300	0	
			4.		0	5,000	-5,000	
			1.		0	5,000	-5,000	가 0 - -3,000,000
								3,000,000 =
								가 0 - 2,000,000 = -2,000,000
			5.		5,000	0	5,000	
			1.		5,000	0	5,000	2,500,000 × 1 2,500,000
								=
								2,500,000 × 1 2,500,000
								=
			2.		121,686	138,895	-17,209	
			1.()		61,000	61,000	0	
			1.		61,000	61,000	0	
			2.()		37,810	51,000	-13,190	
			1.		37,810	51,000	-13,190	(6) 37,810,000 -13,190,000
								- 51,000,000 =
			3.()		15,516	19,100	-3,584	
			1.		15,516	19,100	-3,584	4,984,980 - -1,615,000
								6,600,000 =
								10,402,000 - -1,598,000
								12,000,000 =
								128,700 - -371,000
								500,000 =
			4.		5,560	5,995	-435	
			1.		5,560	5,995	-435	1,991,000 - -509,000
								2,500,000 =
								274,000 - 200,000 = 74,000
			5.[]		1,800	1,800	0	
			1.		1,800	1,800	0	
			3.		25,916	26,627	-711	
			1.		9,834	8,800	1,034	
			1.		9,834	8,800	1,034	0 - -730,000
								730,000 =
								346,300 - -253,000
								600,000 =

: 4 (:)

								()
				가				()
								2,926,360 - 1,017,000
								1,910,000 =
								6,560,000 - 5,560,000 = ' 1,000,000
			2.	()	7,873	9,618	-1,745	
			1.		7,873	9,618	-1,745	239,000 - -275,000
								514,000 =
								2,846,000 = 1,886,440 - -959,000
								5,555,000 - 6,066,000 = ' -511,000
			3.	()	1,510	1,510	0	
			1.		700	700	0	
			2.		710	710	0	
			3.		100	100	0	
			4.		3,699	3,699	0	
			1.		3,699	3,699	0	
			5.()		3,000	3,000	0	
			1.		3,000	3,000	0	
		4.			1,287	1,400	-113	
		1.2019			0	0	0	
		1.			0	0	0	
		2.			1,287	1,400	-113	
		1.			1,287	1,400	-113	1,287,000 - 1,400,000 -113,000
4.					670,278	673,158	-2,880	
	1.				473,610	479,190	-5,580	
		1.			247,670	247,670	0	
		1.	()		153,340	153,340	0	
		1.			153,340	153,340	0	
		2.	()		78,810	78,810	0	
		1.			78,810	78,810	0	
		3.			300	300	0	
		1.			300	300	0	

: 4 (:)

				가				()
				4. ()	15,220	15,220	0	
				1.	13,980	13,980	0	
				2.	1,240	1,240	0	
				2.	225,940	231,520	-5,580	
				1. ()	42,780	48,360	-5,580	
				1.	42,780	48,360	-5,580	6,030,000 - -5,580,000
								11,610,000 =
				2. ()	49,561	49,561	0	
				1.	49,096	49,061	35	7,785,000 - 7,750,000 = 35,000
				2.	465	500	-35	464,490 - 500,000 = -35,000
				3. () ()	79,230	79,230	0	
				1.	79,230	79,230	0	
				4. () ()	9,369	9,369	0	
				1.	9,369	9,369	0	
				5. ()	45,000	45,000	0	
				1.	30,000	30,000	0	
				2.	15,000	15,000	0	
				2.	50,038	50,038	0	
				1.	50,038	50,038	0	
				1.	5,228	5,228	0	
				1.	3,728	3,728	0	1,376,000 - 1,500,000 = -124,000
								1,588,000 - 124,000
								1,464,000 =
				2.	1,500	1,500	0	
				2.	15,682	15,682	0	
				1.	15,682	15,682	0	
				3. ()	26,128	26,128	0	
				1.	23,982	23,982	0	
				2.	2,146	2,146	0	
				4. ()	3,000	3,000	0	

: 4 (:)

								()
				가				()
				1.	3,000	3,000	0	0 - 500,000 = -500,000
								3,000,000 - 2,500,000 = 500,000
	3.				146,630	143,930	2,700	
		1.			7,380	4,680	2,700	
			1. []		4,680	4,680	0	
				1.	3,600	3,600	0	
				2.	1,080	1,080	0	
			2. []		2,700	0	2,700	
				1.	1,950	0	1,950	() 45,000 × 2 × 30 = 2,700,000
								1,950,000 - 2,700,000 = -750,000
				2.	750	0	750	2 750,000 × 1 = 750,000
		2.			139,250	139,250	0	
			1. ()		14,000	14,000	0	
				1.	600	0	600	600,000 × 1 = 600,000
				2.	1,020	1,020	0	
				3.	12,380	12,980	-600	(251,730 × 33) - 8,250,000 - 1,000 = 57,000
								× 6) - 1,500,000 = (265,500 93,000
) 1,700,000 - 2,450,000 = (2 -750,000
			2. ()		70,000	70,000	0	
				1.	32,420	32,420	0	
				2.	37,580	37,580	0	(394,340 × 6 -1,000) - 2,400,000 = -34,000
								() 599,750 - 603,000 = -3,000
								() 76,970 -148,000 = -71,000
								() 625,840 - 648,000 = -22,000
								730,000 - 900,000 = -170,000
								0 - 600,000 = -600,000
								0 - 103,000 = -103,000
								7,793,000 - 3,850,000 = 3,943,000

: 4 (:)

								()
				가				()
								0 - 1,780,000 = -1,780,000
								0 - -1,000,000
								1,000,000 = () 278,100 - -21,000
								300,000 = () 161,000 - -139,000
								300,000 =
				3.()	14,650	14,650	0	
				1.	13,650	13,650	0	
				2.	1,000	1,000	0	
				4.()	3,000	3,000	0	
				1.	2,670	2,200	470	660,000 - 60,000
								600,000 = 1,410,000 - 210,000
								1,200,000 = 600,000 - 400,000 = 200,000
				2.	330	800	-470	130,000 - 100,000 = 30,000
								= 200,000 - 300,000 = -100,000
								0 - 400,000 = -400,000
				5.()	200	200	0	
				1.	200	200	0	
				6.[-]	37,400	37,400	0	
				1.	33,022	33,022	0	
				2.	4,378	4,378	0	
5.					511,376	514,063	-2,687	
	1.				80,313	80,013	300	
		1.			80,313	80,013	300	
			1.		895	895	0	
				1.	895	895	0	
			2.	()	61,643	61,643	0	
				1.	55,946	55,946	0	
				2.	5,697	5,697	0	
			3.		3,600	3,600	0	

: 4 (:)

								()
				가				()
				1.	3,600	3,600	0	
			4.		3,795	3,795	0	
				1.	3,795	3,795	0	
			5.()	()	6,000	6,000	0	
				1.	6,000	6,000	0	
			6.		3,380	3,080	300	
				1.	3,380	3,080	300	1,400,000 - 1,100,000 = 300,000
			7.()		1,000	1,000	0	
				1.	100	0	100	200,000 -100,000 = 100,000
				2.	900	1,000	-100	400,000 -420,000 = -20,000
								145,000 - 220,000 = -75,000
								129,780 -135,000 = -5,000
			2.		25,080	24,900	180	
			1.		6,100	6,100	0	
			1.		3,100	3,100	0	
				1.	950	950	0	
				2.	1,650	1,650	0	
				3.	500	500	0	
			2.		300	300	0	
				1.	200	200	0	
				2.	100	100	0	
			3.		200	200	0	
				1.	200	200	0	
			4.		1,000	1,000	0	
				1.	1,000	1,000	0	
			5.()2018	Wee	1,000	1,000	0	
				1.	500	500	0	
				2.	500	500	0	

: 4 (:)

				가				()
				6.()	500	500	0	
				1.	500	500	0	
				2.	18,500	18,500	0	
				1.()	5,000	5,000	0	
				1.	1,440	1,440	0	
				2.	3,560	3,560	0	
				2.()	5,200	5,200	0	
				1.	4,966	4,966	0	
				2.	234	234	0	
				3.()	1,000	1,000	0	
				1.	1,000	1,000	0	
				4.()	5,500	5,500	0	
				1.	5,500	5,500	0	
				5.()	1,800	1,800	0	
				1.	1,800	1,800	0	
				3.	480	300	180	
				1.	480	300	180	
				1.	480	300	180	() 180,000 180,000
				3.	24,739	25,006	-267	
				1.	783	1,050	-267	
				1.	733	1,000	-267	
				1.	733	1,000	-267	393,290 - 500,000 -106,000
								= 338,820 - -161,000
				2.	50	50	0	
				1.	50	50	0	
				2.	23,956	23,956	0	
				1.	390	390	0	
				1.	390	390	0	

: 4 (:)

								()
				가				()
			2.		2,760	2,760	0	
			1.		2,760	2,760	0	
			3.		17,806	17,806	0	
			1.		1,056	1,056	0	
			2.		7,550	7,550	0	
			3.		9,200	9,200	0	
			4. ()		3,000	3,000	0	
			1.		3,000	3,000	0	
		4.			381,244	384,144	-2,900	
		1.			381,244	384,144	-2,900	
			1. ()		24,481	27,381	-2,900	
			1.		24,481	27,381	-2,900	(PC) 19,481,000 - 27,381,000 = -7,900,000
								() 5,000,000 5,000,000 × 1
			2. ()		80,000	80,000	0	
			1.		80,000	80,000	0	
			3. ()		244,166	244,166	0	
			1.		210,940	215,241	-4,301	210,940,000 - 215,241,000 = -4,301,000
			2.		33,226	28,925	4,301	32,206,000 - 27,925,000 = 4,281,000
								() 1,020,000 - 1,000,000 = 20,000
			4. () 3		6,408	6,408	0	
			1.		6,408	6,408	0	
			5. ()		26,189	26,189	0	
			1.		26,189	26,189	0	
		6.			331,457	319,779	11,678	
		1.			93,711	91,575	2,136	
			1.		59,193	57,057	2,136	
			1.		1,200	1,000	200	
			1.		1,200	1,000	200	(200,000 × 6) - 1,000,000= 200,000

: 4 (:)

								()
				가				()
			2.		13,804	13,804	0	
				1.	9,976	9,976	0	
				2.	3,828	3,828	0	
				3.	44,189	42,253	1,936	
				1.	11,086	12,150	-1,064	1,765,000 - 1,500,000 = 265,000
								1,071,000 - 2,400,000 = -1,329,000
				2.	26,000	19,000	7,000	(1,335,000 × 12) - 9,000,000-20,000 = 7,000,000
				3.	200	200	0	
				4.	6,903	10,903	-4,000	4,600,000 - 8,600,000 = -4,000,000
				2.	34,518	34,518	0	
				1. ()	34,518	34,518	0	
				1.	31,644	31,644	0	
				2.	2,874	2,874	0	
				2.	232,746	223,204	9,542	
				1.	232,746	223,204	9,542	
				1.	100,354	100,354	0	
				1.	386	386	0	
				2.	72,000	72,000	0	
				3.	19,228	19,228	0	
				4.	8,740	8,740	0	
				2.	12,500	12,500	0	
				1.	12,500	12,500	0	
				3.	13,709	12,284	1,425	
				1.	13,709	12,284	1,425	CCTV 1,600,000 - 600,000 = 1,000,000
								(2) 425,000 × 1 = 425,000
				4.	42,706	34,589	8,117	
				1.	42,706	34,589	8,117	0 - 2,000,000 = -2,000,000
								15,000,000 - 5,000,000 = 10,000,000

: 4 (:)

								()
				가				()
								(520,000 × 10)- 3,000,000= 2,200,000
								0 - 1,200,000 = -1,200,000
								917,000 -1,200,000 = -283,000
								1,800,000 - 2,400,000 = -600,000
			5.		28,119	28,119	0	
				1.	21,670	21,670	0	
				2.	3,800	3,800	0	
				3.	700	700	0	
				4.	945	945	0	
				5.	0	0	0	
				6.	1,004	1,004	0	
			6.		28,358	28,358	0	
				1.	22,540	22,540	0	
				2.	3,000	3,000	0	
				3.	700	700	0	
				4.	945	945	0	
				5.	1,173	1,173	0	
			7.	()	7,000	7,000	0	
				1.	7,000	7,000	0	
		3.			5,000	5,000	0	
			1.		1,720	1,720	0	
				1.	1,720	1,720	0	
				1.	720	720	0	
				2.	1,000	1,000	0	
			2.		3,280	3,280	0	
				1.	3,280	3,280	0	
				1.	3,280	3,280	0	
		7.			75,000	75,000	0	

: 4 (:)

								()
				가				()
	1.				75,000	75,000	0	
		1.			75,000	75,000	0	
			1.		75,000	75,000	0	
				1.	75,000	75,000	0	
8.					1,000	1,000	0	
	1.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
					2,997,543	2,947,534	50,009	