

2018

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			2,348,614,000
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1	2018	.	"	.	"	.	\2,348,614,000
2			가			가	,
				가			,
			가			,	가
3							16
	1.		,		,		
	2.						
	3.						
	1						.

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4	2,348,614		2,511,737		-163,123		-6.5	
	0	255,306	10.8		21,293	158,071	6.7	
	18,921	1,570,033	66.8	/	-36,403	928,879	39.5	
	-117	634	0.0		-57,385	252,499	10.7	
	-197,590	405,443	17.2		-95,481	534,455	22.7	
	15,663	80,533	3.4		23,343	153,341	6.5	
	0	36,665	1.5		-13,490	314,422	13.3	
					-5,000	0	0.0	
					0	6,947	0.2	

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								()	
가									
1.				1,825,973	1,807,169	18,804			
1.				255,306	255,306	0			
1.				255,306	255,306	0			
1.				255,306	255,306	0			
1.				190,246	190,246	0			
2.				65,060	65,060	0			
2.				1,570,033	1,551,112	18,921			
1.				1,570,033	1,551,112	18,921			
1.				1,570,033	1,551,112	18,921			
1.				642,763	652,652	-9,889	(548,663,000 × 1) - 558,552,000 =	-9,889,000	
2.				927,270	898,460	28,810	() - 436,174,000 =	(411,608,000 × 1 -24,566,000	
							() : (2,299,960 × 1	302,000	
							) - 1,998,000 =		
							() : (2,625,000 × 1	325,000	
							) - 2,300,000 =		
							() : (2,949,000 × 1	324,000	
							) - 2,625,000 =		
							() : (3,053,110 × 1	328,000	
							) - 2,726,000 =		
							() : (3,444,000 × 1	390,000	
							) - 3,054,000 =		
							() : (3,833,000 × 1	389,000	
							) - 3,444,000 =		
							() (9) :	10,062,000	
							(30,104,060 × 1) - 20,042,000 =		
							() (9) :	10,530,000	
							(40,634,360 × 1) - 30,104,000 =		
							() ³ : 6,160,000 ×	6,160,000	
							1 =		
							24,566,000 × 1 =	24,566,000	
3.				634	751	-117			
1.				634	751	-117			
1.				400	400	0			
1.				400	400	0			
2.				234	351	-117			
1.				234	351	-117	2018 (234,000 × 1) - 351,000 =	-117,000	
2.				485,976	667,903	-181,927			

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가								
1.				405,443	603,033	-197,590		
1.				405,443	603,033	-197,590		
1.				79,733	116,533	-36,800		
1.				38,535	38,535	0		
2.				41,198	77,998	-36,800	72,369,000 =	: (39,920,300) - -32,448,000
							5,629,000 =	: (1,276,800) - -4,352,000
2.				239,150	337,876	-98,726		
1.				239,150	337,876	-98,726		: (916,000) - 1,920,000 = -1,004,000
							2,160,000 =	: (2,238,000) - 78,000
							9,600,000 =	: (4,190,000) - -5,410,000
								: (2,020,000) - 2,400,000 = -380,000
								: (1,043,000) - 1,200,000 = -157,000
							A	: (250,000) - 300,000 = -50,000
							B	: (755,000) - 700,000 = 55,000
								: (3,250,000) - 550,000
							2,700,000 =	: (624,000) - 1,920,000 -1,296,000
							=	: (1,120,000) - 2,160,000 = -1,040,000
								: (506,000) - 960,000 = -454,000
							4,800,000 =	: (4,200,000) - -600,000
								: (175,000) - 400,000 = -225,000
								: (2,022,000) - 3,080,000 = -1,058,000
							15,975,000 =	: (15,408,000) - -567,000
							=	: (5,263,000) - 13,853,000 -8,590,000
							6,864,000 =	: (6,401,000) - -463,000
							5,148,000 =	: (4,391,000) - -757,000
							34,320,000 =	: (11,984,000) - -22,336,000
								: (5,778,000) - 6,864,000 = -1,086,000
							16,774,000 =	: (11,553,000) - -5,221,000

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						()	
가							
							: (2,530,000) - 7,988,000 -5,458,000
							=
							: (10,390,000) - 11,544,000 -1,154,000
							=
							: (10,569,000) - 9,697,000 872,000
							=
							: (12,499,000) - 13,728,000 -1,229,000
							=
						A	: (7,528,000) -
						10,296,000 =	-2,768,000
						B	: (15,123,000) -
						18,471,000 =	-3,348,000
						가	: (2,886,000) - 5,542,000
						=	-2,656,000
							: (16,033,000) -
						21,167,000 =	-5,134,000
							: (3,888,000) -
						4,306,000 =	-418,000
							: (3,724,000) - 3,994,000 =
							-270,000
							: (5,924,000) -
						11,981,000 =	-6,057,000
							: (6,150,000) - 10,296,000
						=	-4,146,000
							: (8,474,000) - 7,988,000 =
							486,000
							: (8,667,000) - 10,296,000
						=	-1,629,000
							: (9,419,000) - 9,984,000 =
							-565,000
						1	: (8,149,500) - 9,375,000
						=	-1,225,000
						1	: (3,460,800) - 6,125,000
						=	-2,664,000
						2	: (6,573,000) - 9,375,000
						=	-2,802,000
						2	: (3,242,400) - 6,125,000
						=	-2,882,000
						3	: (6,244,500) - 9,375,000
						=	-3,130,000
						3	: (3,586,800) - 6,125,000
						=	-2,538,000
3.		57,893	97,293	-39,400			
1.		57,893	97,293	-39,400	1	(1) : (5,364,000)	-679,000
						- 6,043,000=	
					1	(2) : (4,031,000)	-1,619,000
						- 5,650,000=	
					1	(3) : (5,448,000)	-1,122,000
						- 6,570,000=	
					1	(4) : (7,731,000)	-2,584,000
						- 10,315,000=	
					1	(5) : (4,858,000)	-2,792,000
						- 7,650,000=	
					1	(6) : (7,331,000)	-1,749,000
						- 9,080,000=	

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							()		
가									
							2	(1) : (0) -	-3,777,000
							3,777,000=		
							2	(2) : (0) -	-4,720,000
							4,720,000=		
							2	(3) : (0) -	-4,990,000
							4,990,000=		
							2	(4) : (0) -	-5,798,000
							5,798,000=		
							2	(5) : (0) -	-5,500,000
							5,500,000=		
							6	: (23,130,000) -	-4,070,000
							27,200,000=		
	4.			20,479	41,881	-21,402			
		1.		20,479	41,881	-21,402		: (5,208,000) -	-8,892,000
							14,100,000=		
								: (5,095,000) -	-12,365,000
								: (10,176,000) -	-145,000
							10,321,000=		
	5.			8,188	9,450	-1,262			
		1.		8,188	9,450	-1,262		: (8,188,000) - 9,450,000=	-1,262,000
	6.			0	0	0			
		1.		0	0	0			
	2.			80,533	64,870	15,663			
		1.		8,519	4,200	4,319			
			1.	8,519	4,200	4,319			
								: (8,519,690) -	4,319,000
							4,200,000 =		
		2.		7,450	4,287	3,163			
			1.	7,450	4,287	3,163			
								: (3,828,000	3,128,000
								) -700,000 =	
								: 35,700 × 1 =	35,000
		3.		64,564	56,383	8,181			
			1.	63,300	55,124	8,176			
								: (63,300,000) - 55,124,000	8,176,000
								=	
			2.	1,264	1,259	5			
								: (151,000) -	16,000
								135,000 =	
								: (9,000) - 20,000 =	-11,000

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								()	
가									
3.					36,665	36,665	0		
	1.				36,665	36,665	0		
		1.			29,720	29,720	0		
			1.		29,720	29,720	0		
				1.	29,720	29,720	0		
		2.			6,945	6,945	0		
			1.		6,945	6,945	0		
				1.	6,945	6,945	0		
					2,348,614	2,511,737	-163,123		

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가							()	
1.					158,071	136,778	21,293	
1.					36,429	36,429	0	
	1.				36,429	36,429	0	
		1.			36,429	36,429	0	
			1.		36,429	36,429	0	
2.					121,642	100,349	21,293	
	1.				3,763	3,062	701	
		1.			1,901	1,200	701	
			1.		1,901	1,200	701	(1,901,000) - 1,200,000 = 701,000
		2.			1,300	1,300	0	
			1.		1,300	1,300	0	
		3.			() 162	162	0	
			1.		162	162	0	
		4.	가	가	(가 400	400	0	
			1.		230	230	0	
			2.		170	170	0	
	2.				117,879	97,287	20,592	
		1.			1,600	1,600	0	
			1.		1,600	1,600	0	
		2.			116,279	95,687	20,592	
			1.		9,000	9,000	0	
			2.		107,279	86,687	20,592	()가 1,100,000 1,100,000
								()가 1,100,000 1,100,000
								() 1,080,000 1,080,000
								() 1,080,000 1,080,000
								() 22,000 22,000
								() 22,000 22,000
								() 5,520,000 5,520,000

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								()		
가										
								()	5,520,000	5,520,000
								()	2,340,000	2,340,000
								()	2,340,000	2,340,000
								()	468,000	468,000
2.	/				928,879	965,282	-36,403			
	1.				837,250	875,160	-37,910			
		1.			837,250	875,160	-37,910			
			1.	()	2,795	2,795	0			
				1.	2,195	2,195	0			
				2.	600	600	0			
			2.	()	41,198	77,998	-36,800			
				1.	41,198	77,998	-36,800	(39,920,300) -		-32,448,000
								72,369,000 =		
								(1,276,800) -		-4,352,000
								5,629,000 =		
			3.	()	22,660	23,673	-1,013			
				1.	20,269	22,041	-1,772	(14,409,000) - 16,188,000 =		-1,779,000
								(299,000) - 500,000 =		-201,000
								(1,751,000) - 1,045,000 =		706,000
								(3,810,000) - 3,884,000 =		-74,000
								(0) - 283,000 =		-283,000
								() (0) -		-141,000
								141,000 =		
				2.	2,391	1,632	759	(1,006,000) - 729,000 =		277,000
								(753,000) - 496,000 =		257,000
								(56,000) - 33,000 =		23,000
								(358,000) - 251,000 =		107,000
								(218,000) - 123,000 =		95,000
			4.	()	67,508	67,986	-478			
				1.	61,109	63,328	-2,219	(40,866,000) - 46,251,000 =		-5,385,000
								(895,000) - 1,500,000 =		-605,000

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							()	
							()	
가								
								(4,112,000) - 3,020,000 = 1,092,000
								(14,670,000) - 11,312,000 = 3,358,000
								(566,000) - 849,000 = -283,000
								() (0) - 396,000 = -396,000
			2.		6,399	4,658	1,741	(2,802,000) - 2,082,000 = 720,000
								(1,956,000) - 1,416,000 = 540,000
								(145,000) - 93,000 = 52,000
								(928,000) - 717,000 = 211,000
								(568,000) - 350,000 = 218,000
			5.	(.	92,957	92,576	381	
			1.		83,930	83,949	-19	(54,405,000) - 54,738,000 = -333,000
								(1,193,000) - 993,000 = 200,000
								(5,802,000) - 4,923,000 = 879,000
								(21,654,000) - 21,889,000 = -235,000
								() (0) - 530,000 = -530,000
			2.		9,027	8,627	400	(2,846,000) - 2,606,000 = 240,000
								(210,000) - 193,000 = 17,000
								(1,361,000) - 1,272,000 = 89,000
								(824,000) - 770,000 = 54,000
			6.		592,125	592,125	0	
			1.		592,125	592,125	0	
			7.		18,007	18,007	0	
			1.		10,519	10,519	0	
			2.		1,000	1,000	0	
			3.		320	320	0	
			4.		6,168	6,168	0	
		2.			35,229	34,932	297	
		1.[]			21,945	21,780	165	

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							()	
							()	
				가				
1.				3,973	2,552	1,421		
	1.			3,973	2,552	1,421	(2,500,000) - 2,000,000	500,000
							=	
							(288,000) - 292,000 =	-4,000
							(1,185,000)	925,000
							- 260,000 =	
2.				11,809	13,142	-1,333		
	1.			11,809	13,142	-1,333	1 (3,349,000) -	-34,000
							3,383,000 =	
							4 (2,071,000) -	-1,018,000
							3,089,000 =	
							4 (1,342,000) -	-7,000
							1,349,000 =	
							(2.3.5.6) (570,000) -	-239,000
							809,000 =	
							(2,3,5,6) (4,477,000) -	-35,000
							4,512,000 =	
3.				650	650	0		
	1.			550	550	0		
	2.			100	100	0		
4.				3,313	3,313	0		
	1.			3,313	3,313	0		
5. []		()		2,000	2,000	0		
	1.			2,000	2,000	0		
6.				200	123	77		
	1.			200	123	77	(200,000) -	77,000
							123,000 =	
2.				13,284	13,152	132		
	1.			10,370	10,672	-302		
				10,370	10,672	-302	(536,000) -	-264,000
							800,000 =	
							(82,000) - 120,000	-38,000
							=	
	2.			934	500	434		
				934	500	434	(934,000) -	434,000
							500,000 =	
	3.			1,000	1,000	0		
				1,000	1,000	0		
	4.			980	980	0		

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							()	
							()	
				가				
			1.	980	980	0		
	3.			46,853	44,795	2,058		
		1.		35,750	35,750	0		
			1. ()	35,143	35,143	0		
			1.	35,143	35,143	0		
			2. ()	607	607	0		
			1.	607	607	0		
		2.		1,025	1,025	0		
			1. ()	975	975	0		
			1.	975	975	0		
			2. () 50	50	50	0		
			1.	50	50	0		
		3.		6,782	4,724	2,058		
			1.	6,782	4,724	2,058		
			1.	6,782	4,724	2,058	() (2,465,000) -	330,000
							2,135,000 =	
							() (2,795,000) -	330,000
							2,465,000 =	
							() (3,125,000) -	330,000
							2,795,000 =	
							() (1,237,000)	80,000
							- 1,157,000 =	
							() (1,402,000)	165,000
							- 1,237,000 =	
							() (1,565,000)	163,000
							- 1,402,000 =	
							() (1,652,000) -	220,000
							1,432,000 =	
							() (1,872,000) -	220,000
							1,652,000 =	
							() (2,092,000) -	220,000
							1,872,000 =	
		4.		3,296	3,296	0		
			1.	3,296	3,296	0		
			1.	3,296	3,296	0		
	4.			9,547	10,395	-848		
		1.		9,547	10,395	-848		

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				가				()
			1.	()	8,602	9,450	-848	
			1.		414	0	414	46,000 × 9 = 414,000
			2.		8,188	9,450	-1,262	(46,000 × 178) - 9,450,000= -1,262,000
			2.		945	945	0	
			1.		945	945	0	
3.					252,499	309,884	-57,385	
	1.				149,921	147,637	2,284	
		1.			30,340	31,335	-995	
			1.		2,290	2,290	0	
			1.		390	390	0	
			2.		1,900	1,900	0	
			2.	()	2,100	2,100	0	
			1.		2,100	2,100	0	
			3.		0	0	0	
			1.		0	0	0	
			2.		0	0	0	
			4.		24,150	25,145	-995	
			1.		1,020	1,020	0	
			2.		23,130	24,125	-995	(23,130,000) - 24,125,000 = -995,000
			5.	()	1,800	1,800	0	
			1.		1,800	1,800	0	
			2.		32,213	31,734	479	
			1.		4,430	4,430	0	
			1.		4,430	4,430	0	
			2.	()	26,983	26,504	479	
			1.		24,593	24,499	94	(640,000) - 1,263,000 = -623,000
								(3,940,000) - 3,284,000 = 656,000
								(120,000) - 59,000 = 61,000

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								()	
								()	
가									
				2.	2,390	2,005	385	(1,000,000) - 896,000 =	104,000
								(754,000) - 609,000 =	145,000
								(56,000) - 40,000 =	16,000
								(363,000) - 309,000 =	54,000
								(217,000) - 151,000 =	66,000
				3.	()	800	800	0	
				1.	340	340	0		
				2.	250	250	0		
				3.	210	210	0		
				3.	9,422	7,550	1,872		
				1.	2,872	1,000	1,872		
				1.	2,872	1,000	1,872	= (2,872,000) - 1,000,000	1,872,000
				2.	()	6,550	6,550	0	
				1.	6,250	6,250	0		
				2.	300	300	0		
				4.	1,000	1,230	-230		
				1.	0	230	-230		
				1.	0	230	-230	(0) - 130,000 =	-130,000
								(0) - 100,000 =	-100,000
				2.	1,000	(1,000	0		
				1.	1,000	1,000	0		
				5.	35,575	35,469	106		
				1.	3,083	3,056	27		
				1.	350	350	0		
				2.	2,606	2,606	0		
				3.	127	100	27	100,000 = (127,000) -	27,000
				2.	6,635	6,556	79		
				1.	1,700	1,500	200	= (1,200,000) - 1,000,000	200,000

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								()	
								()	
가									
				2.	1,000	1,000	0		
				3.	3,935	4,056	-121	(2,108,000) -	-392,000
								2,500,000 =	
								(1,643,000) - 1,182,000	461,000
								=	
								(120,000) -	-215,000
								335,000 =	
								(64,000) - 39,000 =	25,000
				4.	0	0	0		
				3.	16,567	16,567	0		
				1.	15,125	15,125	0		
				2.	1,442	1,442	0		
				4. ()	9,290	9,290	0		
				1.	9,290	9,290	0		
				6.	41,371	40,319	1,052		
				1.	3,167	3,784	-617		
				1.	240	384	-144	(240,000) -	-144,000
								384,000 =	
				2.	2,432	2,700	-268	(1,061,000) -	-139,000
								1,200,000 =	
								(1,371,000) -	-129,000
								1,500,000 =	
				3.	495	700	-205	(495,000) - 700,000 =	-205,000
				2.	800	800	0		
				1.	800	800	0		
				3.	2,517	1,960	557		
				1.	2,517	1,960	557	(2,517,000) - 1,960,000	557,000
								=	
				4.	22,876	21,625	1,251		
				1.	21,146	19,722	1,424	(863,000) - 762,000 =	101,000
								() (155,000) -	95,000
								60,000 =	
								(4,464,000) - 3,151,000 =	1,313,000
								(15,664,000) - 15,749,000 =	-85,000
				2.	1,730	1,903	-173	(762,000) - 694,000 =	68,000
								(524,000) - 622,000 =	-98,000

: 4 (:)

							()	
							()	
가								
								(39,000) - 81,000 = -42,000
								(252,000) - 339,000 = -87,000
								(153,000) - 167,000 = -14,000
			5.		12,011	12,150	-139	
			1.		4,199	3,700	499	(4,199,000) - 3,700,000 = 499,000
			2.		3,109	4,450	-1,341	(1,357,000) - 1,500,000 = -143,000
								(653,000) - 950,000 = -297,000
								(1,099,000) - 2,000,000 = -901,000
			3.		991	1,000	-9	(991,000) - 1,000,000 = -9,000
			4.		2,834	2,000	834	(2,834,000) - 2,000,000 = 834,000
			5.		878	1,000	-122	(878,000) - 1,000,000 = -122,000
			2.		102,578	162,247	-59,669	
			1.		13,910	13,248	662	
			1.		3,400	3,400	0	
			1.		3,400	3,400	0	
			2.		4,450	3,790	660	
			1.		4,450	3,790	660	(3,300,000) - 2,640,000 = 660,000
			3.		500	500	0	
			1.		500	500	0	
			4.		1,002	1,000	2	
			1.		1,002	1,000	2	(73,000) - 450,000 = -377,000
								(124,000) - 150,000 = -26,000
								(805,000) - 400,000 = 405,000
			5.		2,640	2,640	0	
			1.		2,640	2,640	0	
			6.		59	59	0	
			1.		59	59	0	
			7.		859	859	0	

: 4 (:)

				가				()
			1.	55	55	0		
			2.	804	804	0		
		8.	()	1,000	1,000	0		
			1.	760	760	0	600,000 =	(708,000) - 108,000
							160,000 =	(52,000) - -108,000
			2.	240	240	0		
		9.		0	0	0		
			1.	0	0	0		
		2.		59,917	99,753	-39,836		
		1.1	(1)	5,364	6,043	-679		
			1.	5,364	6,043	-679	=	(2,500,000) - 3,000,000 -500,000
							2,890,000 =	(2,720,000) - -170,000
								(144,000) - 153,000 = -9,000
		2.1	(2)	0	3,777	-3,777		
			1.	0	3,777	-3,777	=	() (0) - 1,190,000 -1,190,000
							=	() (0) - 2,587,000 -2,587,000
		3.2	(1)	4,031	5,650	-1,619		
			1.	4,031	5,650	-1,619	=	(1,707,000) - 2,500,000 -793,000
							3,000,000 =	(2,192,000) - -808,000
								(132,000) - 150,000 = -18,000
		4.2	(2)	0	4,720	-4,720		
			1.	0	4,720	-4,720	=	() (0) - 600,000 = -600,000
							=	() (0) - 4,120,000 -4,120,000
		5.3	(1)	5,448	6,570	-1,122		
			1.	5,448	6,570	-1,122	=	(2,497,000) - 3,000,000 -503,000
							3,400,000 =	(2,808,000) - -592,000
								(143,000) - 170,000 = -27,000
		6.3	(2)	0	4,990	-4,990		

: 4 (:)

					()		
					()		
가							
	1.	0	4,990	-4,990	=	() (0) - 1,590,000	-1,590,000
					=	() (0) - 3,400,000	-3,400,000
7.4	(1)	7,731	10,315	-2,584			
	1.	7,731	10,315	-2,584	=	(2,652,000) - 3,600,000	-948,000
					=	(3,936,000) - 5,100,000 =	-1,164,000
					=	() (156,000) - 255,000 =	-99,000
					=	() (987,000) - 1,360,000	-373,000
8.4	(2)	0	5,798	-5,798			
	1.	0	5,798	-5,798		(0) - 3,060,000 =	-3,060,000
						(0) - 2,738,000 =	-2,738,000
9.5	(1)	4,858	7,650	-2,792			
	1.	4,858	7,650	-2,792	=	(2,180,000) - 3,000,000	-820,000
					=	(2,546,000) - 4,500,000 =	-1,954,000
					=	(132,000) - 150,000 =	-18,000
10.5	(2)	0	5,500	-5,500			
	1.	0	5,500	-5,500	=	() (0) - 1,500,000	-1,500,000
					=	() (0) - 4,000,000	-4,000,000
11.6	(1)	7,331	9,080	-1,749			
	1.	7,331	9,080	-1,749		(4,450,000) - 5,400,000 =	-950,000
						(165,000) - 180,000 =	-15,000
					=	(2,716,000) - 3,500,000	-784,000
12.6		23,130	27,200	-4,070			
	1.	23,130	27,200	-4,070	=	(9,469,000) - 10,404,000	-935,000
					=	(669,000) - 5,100,000 =	-4,431,000
					=	(247,000) - 306,000 =	-59,000
					=	(3,150,000) - 1,020,000	2,130,000
					=	(8,960,000) - 9,860,000 =	-900,000
					=	(635,000) - 459,000 =	176,000

: 4 (:)

				()			
가				()			
							(0) - 51,000 = -51,000
		13.		1,574	2,010	-436	
			1.	1,574	2,010	-436	(1,147,000) - 1,200,000= -53,000
							(68,000) - 400,000 = -332,000
							(359,000) - 410,000 = -51,000
		14.		(450	450	0	
			1.	450	450	0	
		3.		23,919	45,314	-21,395	
			1. ()	5,208	14,100	-8,892	
							() (150,000) - 800,000 = -650,000
			1.	5,208	14,100	-8,892	(200,000) - 300,000 = -100,000
							(1,688,000) - 4,400,000 = -2,712,000
							(666,000) - 1,200,000 = -534,000
							(1,250,000) - 2,000,000 = -750,000
							(154,000) - 400,000 = -246,000
							(1,100,000) - 3,200,000 = -2,100,000
							(00) - 1,800,000 = -1,800,000
			2. ()	5,095	17,460	-12,365	
							(462,000) - 1,200,000 = -738,000
			1.	5,095	17,460	-12,365	(0) - 360,000 = -360,000
							(276,000) - 600,000 = -324,000
							(0) - 1,200,000 = -1,200,000
							(526,000) - 2,400,000 = -1,874,000
							(962,000) - 4,500,000 = -3,538,000
							(2,869,000) - 7,200,000 = -4,331,000
			3. ()	10,176	10,321	-145	
							(5,698,000) - 5,500,000 = 198,000
			1.	10,176	10,321	-145	(994,000) - 1,301,000 = -307,000

: 4 (:)

							()	
							()	
가								
								(2,338,000) -
							2,150,000 =	188,000
								(0) -
							290,000 =	-290,000
								(168,000) -
							102,000 =	66,000
			4.		660	660	0	
				1.	660	660	0	
			5.		750	750	0	
				1.	750	750	0	
			6.		315	315	0	
				1.	315	315	0	
			7.		528	528	0	
				1.	528	528	0	
			8.	()	1,187	1,180	7	
				1.	1,187	1,180	7	(1,187,000) - 1,180,000 =
								7,000
			4.		4,832	3,932	900	
				1.	100	100	0	
				1.	100	100	0	
				2.	4,732	3,832	900	
				1.	3,832	3,832	0	
				2.	900	0	900	150,000 × 6 =
								900,000
4.					534,455	629,936	-95,481	
	1.				338,323	434,289	-95,966	
		1.			207,891	291,376	-83,485	
			1.		7,514	9,894	-2,380	
				1.	6,598	8,014	-1,416	(6,598,000) - 8,014,000 =
								-1,416,000
				2.	916	1,880	-964	(197,000) -
								1,583,000 =
								-1,386,000
								SMS (719,000) - 297,000 =
								422,000
				2.	177,068	247,182	-70,114	
				1.	177,068	247,182	-70,114	(14,400,000) -
								15,360,000 =
								-960,000

: 4 (:)

								()	
								()	
가									
								(5,060,000) -	-8,260,000
								13,320,000 =	
								(6,154,000) -	-446,000
								6,600,000 =	
								(4,223,000) -	-727,000
								4,950,000 =	
								(11,524,000) -	-21,476,000
								33,000,000 =	
								(5,555,000) - 6,600,000	-1,045,000
								=	
								(11,108,000) -	-5,020,000
								16,128,000 =	
								(2,432,000) -	-5,248,000
								7,680,000 =	
								(9,991,000) -	-1,109,000
								11,100,000 =	
								(10,162,000) -	838,000
								9,324,000 =	
								(12,019,000) -	-1,181,000
								13,200,000 =	
								A (7,239,000) -	-2,661,000
								9,900,000 =	
								B (14,542,000) -	-3,218,000
								17,760,000 =	
								가 (2,775,000) -	-2,553,000
								5,328,000 =	
								(15,417,000) -	-4,935,000
								20,352,000 =	
								(3,739,000) -	-401,000
								4,140,000 =	
								(3,580,000) -	-260,000
								3,840,000 =	
								(5,697,000) -	-5,823,000
								11,520,000 =	
								(5,913,000) -	-3,987,000
								9,900,000 =	
								(8,149,000) -	469,000
								7,680,000 =	
								(8,333,000) -	-1,567,000
								9,900,000 =	
								(9,056,000) -	-544,000
								9,600,000 =	
			3.		23,309	34,300	-10,991		
				1.	23,309	34,300	-10,991	(916,000) -	-1,004,000
								1,920,000 =	
								(2,238,000) -	78,000
								2,160,000 =	
								(4,190,000) -	-5,410,000
								9,600,000 =	
								(2,020,000) -	-380,000
								2,400,000 =	
								(1,043,000) -	-157,000
								1,200,000 =	
								A (250,000) - 300,000	-50,000
								=	

: 4 (:)

								()		
가										
								B	(755,000) - 700,000	55,000
								=		
								2,700,000 =	(3,250,000) -	550,000
								1,920,000 =	(624,000) -	-1,296,000
								2,160,000 =	(1,120,000) -	-1,040,000
								=	(506,000) - 960,000	-454,000
								4,800,000 =	(4,200,000) -	-600,000
								=	(175,000) - 400,000	-225,000
								3,080,000 =	(2,022,000) -	-1,058,000
	2.				130,432	142,913	-12,481			
	1.	1	()		11,611	15,500	-3,889			
		1.			11,611	15,500	-3,889	(3,460,800) - 6,125,000 =		-2,664,000
								(8,149,500) - 9,375,000 =		-1,225,000
	2.	2	()		9,816	15,500	-5,684			
		1.			9,816	15,500	-5,684	(3,242,400) - 6,125,000 =		-2,882,000
								(6,573,000) - 9,375,000 =		-2,802,000
	3.	3	()		9,832	15,500	-5,668			
		1.			9,832	15,500	-5,668	(3,586,800) - 6,125,000 =		-2,538,000
								(6,244,500) - 9,375,000 =		-3,130,000
	4.		()		4,950	3,394	1,556			
		1.			3,112	1,556	1,556	(2,447,000) - 1,350,000		1,097,000
								=		
								(615,000) - 156,000 =		459,000
		2.			360	360	0			
		3.			306	306	0			
		4.			1,020	1,020	0			
		5.			152	152	0			
	5.		()		80,044	79,446	598			
		1.			73,711	73,113	598	(54,005,000) - 53,407,000 =		598,000
		2.			6,333	6,333	0			

: 4 (:)

							()	
							()	
				가				
			6.	()	4,430	3,824	606	
			1.		4,430	3,824	606	(3,342,000) - 606,000
			7.	()	8,999	8,999	0	2,736,000 =
			1.		6,799	6,799	0	
			2.		2,200	2,200	0	
			8.	()	750	750	0	
			1.		750	750	0	
		2.			21,983	22,062	-79	
		1.			21,983	22,062	-79	
			1.		16,460	16,460	0	
			1.		16,460	16,460	0	
			2.		4,783	4,862	-79	
			1.		1,760	1,843	-83	(360,000) - 443,000 = -83,000
			2.		1,790	1,786	4	(14,000) - 10,000 = 4,000
			3.		0	0	0	
			4.		1,233	1,233	0	
			3.		740	740	0	
			1.		740	740	0	
		3.			70,769	70,205	564	
		1. []			70,769	70,205	564	
			1.		12,600	12,600	0	
			1.		12,600	12,600	0	
			2.		713	713	0	
			1.		713	713	0	
			3.		0	0	0	
			1.		0	0	0	
			4.	()	0	0	0	
			1.		0	0	0	

: 4 (:)

							()	
							()	
				가				
5.		()		0	0	0		
	1.			0	0	0		
6.		()		0	0	0		
	1.			0	0	0		
7.				182	182	0		
	1.			182	182	0		
8.				990	990	0		
	1.			990	990	0		
9.				2,624	2,624	0		
	1.			1,920	1,920	0	1,120,000 =	(560,000) - -560,000
								(560,000) - 0 = 560,000
	2.			704	704	0		
10.				1,900	1,900	0		
	1.			1,900	1,900	0		
11.				700	700	0		
	1.			700	700	0		
12.				28,661	28,097	564		
	1.			25,990	25,859	131	(1,667,000) - 1,275,000 =	392,000
							(2,111,910) - 2,373,000 =	-261,000
	2.			2,671	2,238	433	(1,143,000) - 1,000,000 =	143,000
							(828,000) - 680,000 =	148,000
							(61,000) - 45,000 =	16,000
							(399,000) - 345,000 =	54,000
							(240,000) - 168,000 =	72,000
13.				(1,080	1,080	0		
	1.			1,080	1,080	0		
14.		(		4,560	4,560	0		
	1.			4,560	4,560	0		

: 4 (:)

				()			
가				()			
		15. []	가	2,989	) 2,989	0	
		1.		2,989	2,989	0	
		16.	가	() 770	770	0	
		1.		770	770	0	
		17.	()	13,000	)13,000	0	
		1.		13,000	13,000	0	
4.				103,380	103,380	0	
	1.			5,964	5,964	0	
		1.		1,530	1,530	0	
		1.		0	0	0	
		2.		1,530	1,400	130	= (1,330,000) - 1,200,000 130,000
		3.		0	130	-130	= (0) - 130,000 -130,000
		2.	()	4,434	4,434	0	
		1.		2,000	2,000	0	
		2.		2,414	2,374	40	= (750,000) - 900,000 -150,000
							= (0) - 300,000 -300,000
							= (150,000) - 300,000 -150,000
							= (1,514,000) - 874,000 = 640,000
		3.		20	60	-40	= (20,000) - 60,000 -40,000
	2.			97,416	97,416	0	
		1.	()	14,000	14,000	0	
		1.		2,000	2,000	0	
		2.		1,200	1,200	0	
		3.		9,410	9,410	0	
		4.		1,390	1,390	0	
		2.		17,830	)17,830	0	
		1.		380	380	0	
		2.		4,480	4,480	0	

: 4 (:)

									()	
									()	
					가					
				3.	7,140	7,140	0	(500,000) - 300,000 =	200,000	
								(200,000) - 400,000 =	-200,000	
				4.	5,830	5,830	0			
			3.	-	8,586	8,586	0			
				1.	8,586	8,586	0			
			4.	- , ,	1,529	1,529	0			
				1.	1,529	1,529	0			
			5.	-	11,760	11,760	0			
				1.	11,760	11,760	0			
			6.	-	6,725	6,725	0			
				1.	6,725	6,725	0			
			7.	-	(6,000)	6,000	0			
				1.	1,380	1,450	-70	(313,000) - 350,000 =	-37,000	
								(1,067,000) - 1,100,000 =	-33,000	
				2.	1,980	2,800	-820	(1,680,000) - 2,800,000 =	-1,120,000	
								300,000 × 1 =	300,000	
				3.	2,640	1,750	890	(187,000) - 450,000 =	-263,000	
								576,500 × 2 =	1,153,000	
			8.	-	(3,900)	3,900	0			
				1.	3,500	3,500	0			
				2.	400	400	0			
			9.	-	(9,000)	9,000	0			
				1.	9,000	9,000	0			
			10.		(14,086)	14,086	0			
				1.	3,080	3,080	0			
				2.	11,006	11,006	0	(350,000) - 420,000 =	-70,000	
								70,000 × 1 =	70,000	
			11.	()	4,000	4,000	0			

: 4 (:)

								()	
가									
				1.	4,000	4,000	0		
5.					153,341	129,998	23,343		
	1.				53,686	53,589	97		
		1.			53,686	53,589	97		
			1.	()	25,750	26,299	-549		
				1.	23,414	24,294	-880	(650,000) - 1,053,000 =	-403,000
								(271,000) - 64,000 =	207,000
								(2,600,000) - 3,284,000 =	-684,000
				2.	2,336	2,005	331	(1,056,000) - 896,000 =	160,000
								(702,000) - 609,000 =	93,000
								(52,000) - 40,000 =	12,000
								(326,000) - 309,000 =	17,000
								(200,000) - 151,000 =	49,000
			2.		1,710	1,710	0		
				1.	1,710	1,710	0		
			3.		250	250	0		
				1.	70	70	0		
				2.	180	180	0		
			4.	() ()	25,976	25,330	646		
				1.	23,503	23,325	178	(300,000) - 64,000 =	236,000
								(1,510,000) - 1,263,000 =	247,000
								(1,800,000) - 2,105,000 =	-305,000
				2.	2,473	2,005	468	(1,067,000) - 896,000 =	171,000
								(762,000) - 609,000 =	153,000
								(56,000) - 40,000 =	16,000
								(367,000) - 309,000 =	58,000
								(221,000) - 151,000 =	70,000
			2.		13,420	13,420	0		

: 4 (:)

							()
			가				()
	1.			2,770	2,770	0	
		1.		1,300	1,300	0	
			1.	800	800	0	
			2.	500	500	0	
		2. Wee		1,000	1,000	0	
			1.	1,000	1,000	0	
		3.		470	470	0	
			1.	470	470	0	
	2.			10,650	10,650	0	
		1.		400	400	0	
			1.	400	400	0	
		2.		250	250	0	
			1.	250	250	0	
		3.	()	1,800	1,800	0	
			1.	0	0	0	
			2.	1,123	1,123	0	
			3.	677	677	0	
		4.	()	4,000	4,000	0	
			1.	4,000	4,000	0	
		5. OCTV	()	4,000	4,000	0	
			1.	4,000	4,000	0	
		6.	()	200	200	0	
			1.	200	200	0	
	3.			9,000	9,000	0	
		1.		9,000	9,000	0	
			1.	(9,000	9,000	0	
			1.	600	600	0	
			2.	360	360	0	

: 4 (:)

				가				()
			3.	6,900	6,900	0		
			4.	1,140	1,140	0		
	4.			77,235	53,989	23,246		
		1.		350	350	0		
			1.	350	350	0		
				350	350	0		
		2.		76,885	53,639	23,246		
			1.	76,885	53,639	23,246		
				9,130	9,130	0		
				10,564	10,564	0		
				57,191	33,945	23,246	TV (43,812,000) - 20,566,000 =	23,246,000
	6.			314,422	327,912	-13,490		
		1.		107,353	118,318	-10,965		
			1.	70,889	82,998	-12,109		
				10,330	9,510	820		
				0	0	0		
				6,430	5,610	820	(2,420,000) - 1,600,000 =	820,000
				3,900	3,900	0		
		2.		3,516	12,355	-8,839		
				2,200	2,200	0		
				516	516	0		
				200	200	0		
				600	600	0		
				0	5,840	-5,840	(0) - 5,840,000 =	-5,840,000
				0	2,999	-2,999	CA 가 (0) - 2,999,000 =	-2,999,000
		3.		56,023	59,293	-3,270		
				23,482	23,747	-265	(550,000) - 1,000,000 =	-450,000
							19,800 +(55,000 × 3)=	185,000

: 4 (:)

				가				()
			2.	21,200	25,200	-4,000		(7,600,000) - 9,600,000 = -2,000,000
								(13,600,000) - 15,600,000 = -2,000,000
			3.	11,341	10,346	995		(11,341,000) - 10,346,000 = 995,000
		4.		1,020	1,840	-820		
			1.	520	520	0		
			2.	500	1,320	-820		(500,000) - 1,320,000 = -820,000
		2.		27,817	26,789	1,028		
		1.	()	27,817	26,789	1,028		
			1.	24,520	24,784	-264		(1,038,000) - 1,263,000 = -225,000
								(3,245,000) - 3,284,000 = -39,000
			2.	3,297	2,005	1,292		(1,404,000) - 896,000 = 508,000
								(1,049,000) - 609,000 = 440,000
								(78,000) - 40,000 = 38,000
								(478,000) - 309,000 = 169,000
								(288,000) - 151,000 = 137,000
		3.		8,647	8,531	116		
		1.		964	2,000	-1,036		
			1.	90	600	-510		(90,000) - 600,000 = -510,000
			2.	169	500	-331		(169,000) - 500,000 = -331,000
			3.	705	900	-195		(705,000) - 900,000 = -195,000
		2.		5,179	4,011	1,168		
			1.	5,179	4,011	1,168		(780,000) - 660,000 = 120,000
								(295,000) - 600,000 = -305,000
								=
								(3,870,000) - 2,400,000 = 1,470,000
								351,000 =
								(234,000) - 351,000 = -117,000
		3.		24	40	-16		
			1.	24	40	-16		(24,000) - 40,000 = -16,000
		4.		2,480	2,480	0		

: 4 (:)

				가				()
			1.	2,000	2,000	0		
			2.	240	240	0		
			3.	240	240	0		
		2.		202,550	204,907	-2,357		
		1.		202,550	204,907	-2,357		
		1.		55,862	57,827	-1,965		
			1.	55,862	57,827	-1,965	= (233,000) - 250,000	-17,000
							= (923,000) - 2,000,000	-1,077,000
							(132,000) - 800,000 =	-668,000
							(28,425,000)	4,925,000
							- 23,500,000=	
							(0) - 1,000,000	-1,000,000
							=	
							(1,341,000)	-3,659,000
							- 5,000,000 =	
							(1,650,000) - 2,108,000 =	-458,000
							(2,820,000) - 2,831,000 =	-11,000
			2.	0	0	0		
		2.		71,996	83,087	-11,091		
			1.	42,142	50,000	-7,858	= (42,142,000) - 50,000,000	-7,858,000
			2.	22,619	25,070	-2,451	(22,619,000) - 25,070,000 =	-2,451,000
			3.	7,235	8,017	-782	(2,334,000) - 2,900,000 =	-566,000
							(4,506,000) - 4,722,000 =	-216,000
		3.		3,180	3,180	0		
			1.	3,180	3,180	0		
		4.		6,666	6,666	0		
			1.	6,666	6,666	0		
		5.		22,372	19,008	3,364		
			1.	7,567	8,262	-695	(6,233,000) - 1,600,000 =	4,633,000
							(1,333,380) - 6,662,000 =	-5,328,000
			2.	14,720	9,662	5,058	(12,162,000) - 8,162,000 =	4,000,000

: 4 (:)

				가				()
								(2,558,000) - 1,500,000 = 1,058,000
			3.	0	209	-209	209,000 =	(0) - -209,000
			4.	0	450	-450	=	가 (0) - 450,000 -450,000
			5.	85	425	-340	425,000 =	(85,000) - -340,000
			6.	24,974	25,299	-325		
			1.	8,457	8,457	0		
			2.	15,367	15,692	-325	10,488,000 =	(10,416,000) - -72,000
							1,400,000 =	(1,147,000) - -253,000
			3.	0	0	0		
			4.	250	250	0		
			5.	900	900	0		
			7.	2,340	840	1,500		
			1.	2,340	840	1,500	1,500,000 × 1 =	1,500,000
			8.	()	2,000	2,000	0	
			1.		2,000	2,000	0	
			9.	()	7,000	7,000	0	
			1.		7,000	7,000	0	
			10.3	()	6,160	0	6,160	
			1.		6,160	0	6,160	() ³ 1,540,000 × 4 = 6,160,000
			3.	4,519	4,687	-168		
			1.	818	987	-169		
			1.	818	987	-169		
			1.	266	630	-364	630,000 =	(266,000) - -364,000
			2.	552	357	195	357,000 =	(552,000) - 195,000
			2.	3,701	3,700	1		
			1.	2,000	2,000	0		
			1.	582	1,200	-618	600,000 =	(187,000) - -413,000
							600,000 =	(395,000) - -205,000

: 4 (:)

				가				()
			2.	1,200	400	800	400,000 =	(1,200,000) - 800,000
			3.	218	400	-182		(218,000) - 400,000 = -182,000
		2.		(1,701)	1,700	1		
			1.	205	215	-10	=	가 (0) - 15,000 -15,000
								(155,000) - 5,000
			2.	65	200	-135	150,000 =	(65,000) - -135,000
			3.	1,331	1,070	261	200,000 =	(612,000) - 520,000 = 92,000
								(519,000) - 350,000 = 169,000
			4.	100	215	-115		(0) - 50,000 = -50,000
								, (0) - -65,000
							65,000 =	
7.				0	5,000	-5,000		
	1.			0	5,000	-5,000		
		1.		0	5,000	-5,000		
			1.	0	5,000	-5,000		
				0	5,000	-5,000		(0) - -5,000,000
							5,000,000 =	
8.				6,947	6,947	0		
	1.			6,947	6,947	0		
		1.		6,947	6,947	0		
			1.	6,947	6,947	0		
				6,947	6,947	0		
				2,348,614	2,511,737	-163,123		