

# 2023



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			(%)
1	716,701	554,781	161,920 29.2

				(%)
	-2,066	7,934		1.1
	141,530	614,857		85.8
	25,000	53,889		7.5
	-2,604	33,591		4.7
	60	6,430		0.9
	161,920	716,701		

			(%)
	12,533	40,476	5.6
	110,560	169,874	23.7
	7,187	22,137	3.1
	25,315	28,705	4.0
	8,185	223,063	31.1
	260	260	0.0
	-8,000	3,900	0.5
/	5,880	228,286	31.9
	161,920	716,701	

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			2,700	1,200	1,500	0	0	0
			1,628	1,628	0	0	0	0
			28,705	3,390	25,315	26,755	0	26,755
			35,620	2,660	32,960	32,960	0	32,960
			5,960	5,960	0	0	0	0
			3,600	4,200	-600	0	0	0
			3,073	3,073	0	0	0	0
			2,384	2,384	0	0	0	0
			400	400	0	0	0	0
			400	400	0	0	0	0
			84,470	25,295	59,175	59,715	0	59,715
			181,862	171,777	10,085	11,400	7,340	4,060
			600	600	0	0	0	0
			36,657	38,557	-1,900	0	0	0
			1,560	1,560	0	0	0	0
			3,900	11,900	-8,000	0	0	0
			260	0	260	0	0	0
			203,832	204,667	-835	174,667	174,667	0
			0	0	0	354,751	356,757	-2,006



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			428,671	429,061	-390	540,818	538,764	2,054
			62,800	2,800	60,000	60,000	0	60,000
			5,267	0	5,267	5,267	0	5,267
		( )	7,700	0	7,700	7,700	0	7,700
			16,170	16,170	0	0	0	0
			16,870	14,950	1,920	0	0	0
			1,700	1,700	0	0	0	0
			1,000	1,000	0	0	0	0
			7,890	7,890	0	0	0	0
			8,345	5,300	3,045	0	0	0
			127,742	49,810	77,932	72,967	0	72,967
			8,408	4,133	4,275	4,500	2,604	1,896
			15,396	15,396	0	13,413	13,413	0
			400	400	0	0	0	0
			9,980	9,980	0	0	0	0
			400	400	0	0	0	0
			13,700	4,700	9,000	9,000	0	9,000
			11,488	2,000	9,488	9,488	0	9,488
			5,447	5,447	0	0	0	0

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			10,599	8,159	2,440	6,800	0	6,800
			75,818	50,615	25,203	43,201	16,017	27,184
			716,701	554,781	161,920	716,701	554,781	161,920

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가							( )	
1.				668,746	502,216	166,530		
1.				53,889	28,889	25,000		
1.				28,889	28,889	0		
1.				28,889	28,889	0		
1.			( )	28,889	28,889	0		
2.				25,000	0	25,000		
1.				25,000	0	25,000		
1.			( )	25,000	0	25,000	( -1 ) : 25,000,000 25000000 * 1 =	
2.				614,857	473,327	141,530		
1.				614,857	473,327	141,530		
1.				614,857	473,327	141,530		
1.				340,387	340,387	0		
2.				274,470	132,940	141,530	( -1 ) ( ) : 7,700,000 7,700,000 * 1 =	
							( -1 ) : 1,000,000 * 1 =	1,000,000
							( -1 ) : 7,200,000 * 1 =	7,200,000
							( -1 ) : 867,000 * 1 =	867,000
							( -1 ) : 3,400,000 * 1 =	3,400,000
							( -1 ) : 6,800,000 * 1 =	6,800,000
							( -1 ) : 26,755,000 * 1 =	26,755,000
							: 4,500,000 * 1 =	4,500,000
							: 4,060,000 * 1 =	4,060,000
							( -1 ) : 60,000,000 * 1 =	60,000,000
							( -1 ) : 9000000 * 1 =	9,000,000
							: 400,000 * 1 =	400,000
							: 2,288,000 * 1 =	2,288,000
							: 7,560,000 * 1 =	7,560,000
2.				40,021	42,565	-2,544		
1.				33,591	36,195	-2,604		

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가							( )	
1.				33,591	36,195	-2,604		
1.				20,178	20,178	0		
	1.			17,298	17,298	0		
		2.		2,880	2,880	0		
2.				13,413	13,413	0		
	1.			13,413	13,413	0		
3.				0	2,604	-2,604		
	1.			0	2,604	-2,604	) : -2,604,000 =	-2,604,000
2.				6,430	6,370	60		
1.				3,000	3,000	0		
	1.			3,000	3,000	0		
		1.		3,000	3,000	0		
2.				300	300	0		
	1.			300	300	0		
		1.		300	300	0		
3.				3,130	3,070	60		
	1.			1,940	1,880	60		
		1.		1,940	1,880	60	= ( ) : 60,000	60,000
	2.			1,190	1,190	0		
		1.		1,190	1,190	0		
3.				7,934	10,000	-2,066		
1.				7,934	10,000	-2,066		
	1.			7,934	10,000	-2,066		
		1.		7,934	10,000	-2,066		
			1.	7,934	10,000	-2,066	: -2,066,000 =	-2,066,000
				716,701	554,781	161,920		

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							( )
			가				
1.				28,705	3,390	25,315	
	1.			28,705	3,390	25,315	
		1.		28,705	3,390	25,315	
			1.	26,755	0	26,755	
				26,755	0	26,755	( -1 ) 가 : 160,000 *10 = 1,600,000
							( -1 ) ) 가 : 700,000 *3 = 2,100,000
							( -1 ) ) : 1,770,600 *10 = 17,706,000
							( -1 ) ) : 450,000 *3 = 1,350,000
							( -1 ) ) : 399,900 *10 = 3,999,000
		2.		750	690	60	
			1.	750	690	60	: 30,000 *2 = 60,000
		3.		0	1,500	-1,500	
			1.	0	1,500	-1,500	: -1,500,000 = -1,500,000
		4.		1,200	1,200	0	
			1.	1,200	1,200	0	
2.	/			228,286	222,406	5,880	
		1.		203,832	204,667	-835	
			1.	203,832	204,667	-835	
			1.	2,000	2,000	0	
				2,000	2,000	0	
		2.		22,940	23,775	-835	
			1.	2,500	2,500	0	
			2.	6,480	6,480	0	
			3.	13,960	14,795	-835	) : -535,000 = -535,000
							) : -300,000 = -300,000
		3.		76,042	76,042	0	
			1.	76,042	76,042	0	
		4.		1,655	1,655	0	

								( )	
가									
			1.		1,655	1,655	0		
		5.			38,432	38,432	0		
			1.		4,200	4,200	0		
			2.		34,232	34,232	0		
		6.			2,880	2,880	0		
			1.		2,880	2,880	0		
		7.			30,301	30,301	0		
			1.		3,762	3,762	0		
			2.		26,539	26,539	0		
		8.			29,582	29,582	0		
			1.		3,762	3,762	0		
			2.		25,820	25,820	0		
	2.				16,046	13,606	2,440		
		1.			5,447	5,447	0		
			1.		600	600	0		
			1.		600	600	0		
			2.		1,450	1,450	0		
			1.		200	200	0		
			2.		1,250	1,250	0		
			3.		1,700	1,700	0		
			1.		100	100	0		
			2.		600	600	0		
			3.		1,000	1,000	0		
			4.		330	330	0		
			1.		330	330	0		
			5.		614	614	0		
			1.		614	614	0		
			6.		753	753	0		



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				가				( )
			1.	75	75	0		
			2.	678	678	0		
		2.		10,599	8,159	2,440		
			1.	6,800	0	6,800		
			1.	6,800	0	6,800	( - 1 ) : 31,250 *12 *16 = 6,000,000	
							( - 1 ) : 20,000 *10 *4 = 800,000	
			2.	2,799	3,875	-1,076		
			1.	2,799	3,875	-1,076	: -910,000 = -910,000	
							: -344,000 = -344,000	
							: -431,000 = -431,000	
							) : 60,900 *10 = 609,000	
			3.	1,000	4,284	-3,284		
			1.	1,000	4,284	-3,284	: -600,000 = -600,000	
							) ( ) : -2,684,000 = -2,684,000	
		3.		8,408	4,133	4,275		
			1.	8,408	4,133	4,275		
			1.	5,034	759	4,275		
			1.	5,034	759	4,275	: -225,000 = -225,000	
							) : 4,500,000 *1 = 4,500,000	
			2.	3,224	3,224	0		
			1.	3,224	3,224	0	) : -2,604,000 = -2,604,000	
							) : 2,604,000 = 2,604,000	
			3.	150	150	0		
			1.	150	150	0		
		3.		169,874	59,314	110,560		
			1.	126,838	23,378	103,460		
			1.	35,620	2,660	32,960		
			1.	880	480	400		

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							( )		
				가					
			1.	400	0	400	)	: 100,000 *4	400,000
			2.	480	480	0	=		
		2.		7,560	0	7,560			
			1.	300	0	300	)	: 100,000 *3 =	300,000
			2.	60	0	60	)	: 20,000*3 =	60,000
			3.	7,200	0	7,200	)	: 40,000 *15 *12 =	7,200,000
		3.		25,000	0	25,000			
			1.	22,600	0	22,600	( -1 ) )		3,000,000
							: 150,000 *10 *2 =		
							( -1 ) )		1,000,000
							: 200,000 *5 =		
							( -1 ) )		1,000,000
							: 1,000,000 *1 =		
							( -1 ) )		2,500,000
							: 500,000 *5 =		
							( -1 ) )		4,000,000
							: 2,000,000 *2 =		
							( -1 ) )		2,000,000
							: 200,000 *10 =		
							( -1 ) )		1,500,000
							: 375,000 *4 =		
							( -1 ) )	:	2,500,000
							2,500,000 *1 =		
							( -1 ) )		800,000
							: 400,000 *2 =		
							( -1 ) )4		2,000,000
							: 50,000*20 *2 =		
							( -1 ) )4		2,200,000
							: 1,100,000 *2 =		
							( -1 ) )1 1		100,000
							: 100,000 *1 =		
			2.	2,400	0	2,400	( -1 ) )1 1		1,600,000
							: 40,000 *20 *2 =		
							( -1 ) )4		800,000
							: 40,000 *10 *2 =		
		4.	( )	180	180	0			
			1.	180	180	0			
		5.		2,000	2,000	0			
			1.	2,000	2,000	0			
	2.			400	400	0			
		1.		400	400	0			
			1.	400	400	0			

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가							( )	
3.				1,628	1,628	0		
1.				628	628	0		
	1.			628	628	0		
2.	( )			1,000	1,000	0		
	1.			1,000	1,000	0		
4.				400	400	0		
1.				400	400	0		
	1.			400	400	0		
5.				7,890	7,890	0		
1.가				3,140	3,140	0		
	1.			2,640	2,640	0		
	2.			500	500	0		
2.				4,750	4,750	0		
	1.			3,750	3,750	0		
	2.			1,000	1,000	0		
6.				2,700	1,200	1,500		
1.				2,700	1,200	1,500		
	1.			1,000	1,000	0		
	2.			200	200	0		
	3.			1,500	0	1,500	) : 500,000 *3 =	1,500,000
7.				62,800	2,800	60,000		
1.	( )			60,000	0	60,000		
	1.			5,450	0	5,450	( -1 ) 가 : 4,000,000 *1 =	4,000,000
							( -1 ) : 212,500 *4 =	850,000
							( -1 ) : 120,000 *5 =	600,000
	2.			420	0	420	( -1 ) : 70,000 *6 =	420,000
	3.			1,650	0	1,650	( -1 ) ( ) : 1,650,000 *1 =	1,650,000
	4.			51,040	0	51,040	( -1 ) (1 ) : 40,000 *4 *64 =	10,240,000

								( )		
가										
								( -1 )	(1 )	960,000
								: 40,000 *4 *6 =		
								( -1 )	( ) :	4,000,000
								40,000 *5 *20 =		
								( -1 )	(2 )	13,600,000
								: 40,000 *5 *68 =		
								( -1 )	(2 )	960,000
								: 40,000 *4 *6 =		
								( -1 )	:	21,280,000
								40,000 *4 *133 =		
				5.	1,440	0	1,440	( -1 )		1,440,000
								: 360,000 *4 =		
				2.	2,200	2,200	0			
				1.	2,200	2,200	0			
				3.	600	600	0			
				1.	300	300	0			
				2.	300	300	0			
				8.	1,700	1,700	0			
				1.	1,700	1,700	0			
				1.	700	700	0			
				2.	1,000	1,000	0			
				9.	0	0	0			
				1.	0	0	0			
				1.	0	0	0		: -1,000,000 =	-1,000,000
								( -1 )	:	1,000,000
								1,000,000 *1 =		
				10.	13,700	4,700	9,000			
				1. ( )	9,000	0	9,000			
				1.	9,000	0	9,000	( -1 )	:	6,800,000
								850,000 *8 =		
								( -1 )	:	600,000
								3,000 *25 *8 =		
								( -1 )	:	1,600,000
								8,000 *25 *8 =		
				2.	4,700	4,700	0			
				1.	2,222	3,200	-978	)	: -100,000	-100,000
								=		
								)	: -200,000 =	-200,000
								)	: -300,000 =	-300,000

				가				( )
								) : -378,000 -378,000
							=	
			2.		2,158	1,500	658	) : 658,000 = 658,000
			3.		320	0	320	) : 80,000 *4 = 320,000
			2.		35,336	35,936	-600	
			1.		5,960	5,960	0	
			1.		150	150	0	
			1.	1.	150	150	0	: -40,000 = -40,000
								: 40,000 = 40,000
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		760	760	0	
			1.		760	760	0	
			4.		1,050	1,050	0	
			1.		1,050	1,050	0	
			5.		2,500	2,500	0	
			1.		1,500	1,500	0	
			2.		1,000	1,000	0	
			2.		15,396	15,396	0	
			1.		15,396	15,396	0	
			1.	1.	13,966	13,966	0	
			2.		1,430	1,430	0	
			3.		3,600	4,200	-600	
			1.		2,000	2,000	0	
			1.	1.	2,000	2,000	0	
			2.		1,600	2,200	-600	
			1.		800	1,400	-600	= : -600,000 -600,000
			2.		800	800	0	
			4.		400	400	0	

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				가				( )
		1.		400	400	0		
			1.	400	400	0		
		5.		9,980	9,980	0		
			1.	4,300	4,300	0		
				2,300	2,300	0		
			2.	2,000	2,000	0		
			2.	5,680	5,680	0		
			1.	5,680	5,680	0		
		3.	( )	7,700	0	7,700		
			1. ( )	7,700	0	7,700		
			1.	400	0	400		
				400	0	400	( -1 ) : 400,000 200,000 *1 *2 =	
			2.	1,400	0	1,400		
				1,400	0	1,400	( -1 ) : 600,000 100,000 *2 *3 =	
							( -1 ) : 800,000 100,000 *2 *4 =	
			3.	2,780	0	2,780		
				2,400	0	2,400	( -1 ) : 2,400,000 40,000 *20 *3 =	
				380	0	380	( -1 ) : 200,000 100,000 *2 =	
							( -1 ) : 180,000 90,000 *2 =	
			4.	800	0	800		
				800	0	800	( -1 ) : 100,000 *1 *8 =	800,000
			5.	2,320	0	2,320		
				2,320	0	2,320	( -1 ) : 450,000 *3 =	1,350,000
							( -1 ) : 970,000 194,000 *5 =	
		4.		22,137	14,950	7,187		
			1.	16,870	14,950	1,920		
				16,870	14,950	1,920		
				2,350	6,350	-4,000		

				가				( )
			1.	0	4,000	-4,000	-4,000,000	( ) : = -4,000,000
			2.	2,350	2,350	0		
		2.		14,520	8,600	5,920		
			1.	13,420	7,500	5,920	: 5,920,000	= 5,920,000
			2.	1,100	1,100	0		
	2.			5,267	0	5,267		
		1.		5,267	0	5,267		
			1.	5,267	0	5,267		
			1.	827	0	827	( -1 ) ) : 827,000 *1 =	827,000
			2.	1,000	0	1,000	) : 1,000,000 *1 =	1,000,000
			3.	3,440	0	3,440	( -1 ) ) : 40,000 *85 =	3,400,000
							( -1 ) ) : 40,000 *1 =	40,000
	5.			40,476	27,943	12,533		
		1.		3,073	3,073	0		
			1.	3,073	3,073	0		
			1.	1,188	1,188	0		
				1,188	1,188	0		
			2. 가	785	785	0		
				385	385	0		
				400	400	0		
			3.	300	300	0		
				300	300	0		
			4. ,	800	800	0		
				800	800	0		
		2.		11,888	2,400	9,488		
			1.	11,488	2,000	9,488		
				2,000	2,000	0		
				2,000	2,000	0		

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				가				( )
			2.	7,200	0	7,200		
			1.	840	0	840	( -1 ) ) : 420,000	840,000
			2.	600	0	600	( -1 ) ) ( ) : 100,000 *6 =	600,000
			3.	5,760	0	5,760	( -1 ) ) : 36,000 *20 *8 =	5,760,000
			3.	2,288	0	2,288		
			1.	1,739	0	1,739	) : 57,950 *3 *10 =	1,739,000
			2.	549	0	549	) : 3,000 * 61 * 3 =	549,000
			2.	400	400	0		
			1.	400	400	0		
			1.	400	400	0		
			3.	16,170	16,170	0		
			1.	16,170	16,170	0		
			1.	16,170	16,170	0		
			1.	9,750	9,750	0		
			2.	2,400	2,400	0		
			3.	2,820	2,820	0		
			4.	1,200	1,200	0		
			4.	9,345	6,300	3,045		
			1.	1,000	1,000	0		
			1.	1,000	1,000	0		
			1.	1,000	1,000	0		
			2.	8,345	5,300	3,045		
			1.	8,345	5,300	3,045		
			1.	5,945	2,900	3,045	: 3,045,000 =	3,045,000
			2.	2,400	2,400	0		
			6.	223,063	214,878	8,185		
			1.	38,217	40,117	-1,900		
			1.	36,657	38,557	-1,900		



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				가				( )
			1.	12,240	14,140	-1,900		
			1.	240	240	0		
			2.	7,300	9,200	-1,900	=	: -4,900,000 -4,900,000
			3.	4,700	4,700	0		가 ( ) : 3,000,000 *1 = 3,000,000
			2.	15,817	15,817	0		
			1.	240	240	0		
			2.	350	350	0		
			3.	2,690	2,690	0		
			4.	8,400	8,400	0		
			5.	4,137	4,137	0		
			3.	8,600	8,600	0		
			1.	5,600	5,600	0		
			2.	3,000	3,000	0		
			2.	1,560	1,560	0		
			1. ( )	1,560	1,560	0		
			1.	1,560	1,560	0		
			2.	181,862	171,777	10,085		
			1.	181,862	171,777	10,085		
			1.	50,161	41,161	9,000		
			1.	8,761	8,761	0		
			2.	8,400	8,400	0		
			3.	33,000	24,000	9,000		( ) : 9,000,000 = 9,000,000
			2.	4,722	4,500	222		
			1.	4,722	4,500	222	)	: 222,000 = 222,000
			3.	36,761	31,458	5,303		
			1.	36,761	31,458	5,303	=	: -120,000 -120,000
							=	: 528,000 528,000

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								( )		
가										
								: 12,000	=	12,000
								: 823,000	=	823,000
								) : 4,060,000	*1 =	4,060,000
		4.			38,730	43,370	-4,640			
			1.		50	50	0			
			2.		38,680	43,320	-4,640	: -2,500,000	=	-2,500,000
								-4,000,000	=	-4,000,000
								: -1,700,000	=	-1,700,000
								: 160,000	=	160,000
								: -100,000	=	-100,000
								: 3,500,000	*1 =	3,500,000
		5.		( )	25,030	24,930	100			
			1.		200	200	0			
			2.		100	0	100	) : 25,000	*4 =	100,000
			3.		1,260	1,260	0			
			4.		22,670	22,670	0			
			5.		800	800	0			
		6.		( )	26,458	26,358	100			
			1.		1,878	1,878	0			
			2.		20,680	20,580	100	) : 25,000	*4 =	100,000
			3.		200	200	0			
			4.		1,000	1,000	0			
			5.		2,700	2,700	0			
		3.			2,984	2,984	0			
			1.		600	600	0			
				1.	600	600	0			
					600	600	0			
			2.		2,384	2,384	0			

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							( )
			가				
		1.		2,000	2,000	0	
			1.	2,000	2,000	0	
		2.		384	384	0	
			1.	384	384	0	
7.				3,900	11,900	-8,000	
	1.			3,900	11,900	-8,000	
		1.		3,900	11,900	-8,000	
			1.	3,000	11,000	-8,000	
			1.	3,000	11,000	-8,000	: -2,000,000 = -2,000,000
							: -6,000,000 = -6,000,000
		2.		900	900	0	
			1.	800	800	0	
			2.	100	100	0	
8.				260	0	260	
	1.			260	0	260	
		1.		260	0	260	
			1.	260	0	260	
			1.	260	0	260	: 260,000 *1 = 260,000
				716,701	554,781	161,920	