

2016

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(2016.09.07)

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1,583,783,000

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3	1,583,783	1,519,889	63,894	4.2				
	0	219,716	13.8		17,361	77,414	4.8	
	76,903	819,767	51.7	/	13,368	539,771	34.0	
	0	390	0.0		-7,237	272,241	17.1	
	-13,019	502,714	31.7		17,872	381,318	24.0	
	10	4,090	0.2		24,994	100,174	6.3	
	0	37,106	2.3		-2,464	204,319	12.9	
					0	8,546	0.5	

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				가						
1.					1,039,873	962,970	76,903			
1.					219,716	219,716	0			
1.					219,716	219,716	0			
1.					219,716	219,716	0			
1.					176,956	176,956	0			
2.					42,760	42,760	0			
2.					819,767	742,864	76,903			
1.					819,767	742,864	76,903			
1.					819,767	742,864	76,903			
1.					449,564	432,221	17,343	$\begin{aligned} & : (424,515,000 \times 1) - 16,333,000 \\ & 408182000 = \end{aligned}$		
								$\begin{aligned} & : (25,049,000 \times 1) - 1,010,000 \\ & 24,039,000 = \end{aligned}$		
2.					370,203	310,643	59,560	$\begin{aligned} & ( ) : (5,928,000 \times 1) 1,495,000 \\ & - 4,433,000 = \end{aligned}$		
								$\begin{aligned} & ( ) : (7,265,600 \times 1) 1,338,000 \\ & - 5,928,000 = \end{aligned}$		
								$\begin{aligned} & ( ) : (21,000,000 \times 1) - 15,000,000 = 6,000,000 \\ & ( ) : (31,402,000 \times 1) - 21,000,000 = 10,402,000 \end{aligned}$		
								$\begin{aligned} & ( ) : (23,748,250 \times 1) - 18,317,000 = 5,431,000 \\ & ( ) : (28,008,000 \times 1) - 23,748,000 = 4,260,000 \end{aligned}$		
								$\begin{aligned} & ( ) : 240,000 \times 1 = 240,000 \\ & ( ) : 12,402,000 \times 1 = 12,402,000 \end{aligned}$		
								$\begin{aligned} & ( ) : 17,500,000 \times 1 = 17,500,000 \\ & ( ) : 36,000 \times 1 = 36,000 \end{aligned}$		
								$\begin{aligned} & ( )_{2016} : 456,000 \times 1 = 456,000 \end{aligned}$		
3.					390	390	0			
1.					390	390	0			
1.					390	390	0			
1.					390	390	0			
2.					506,804	519,813	-13,009			
1.					502,714	515,733	-13,019			

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				가						
		1.			502,714	515,733	-13,019			
			1.		77,992	77,821	171			
				1.	77,992	77,821	171	( ) × 3 =	: 57,000	171,000
			2.		262,000	262,000	0			
				1.	262,000	262,000	0			
			3.		74,136	74,136	0			
				1.	74,136	74,136	0			
			4.		65,810	65,810	0			
				1.	65,810	65,810	0			
			5.		7,501	7,501	0			
				1.	7,501	7,501	0			
			6.		0	0	0			
				1.	0	0	0			
			7.		15,275	28,465	-13,190			
				1.	15,275	28,465	-13,190	: (26,500 × 26 × 10 ) - 16,570,000 =	-9,680,000	
								: (1,500 × 26 × 95 ) - (7,215,000 ) =	-3,510,000	
			2.		4,090	4,080	10			
			1.		510	500	10			
				1.	510	500	10			
				1.	500	500	0			
				2.	10	0	10	: 1,000 × 10 =	10,000	
			2.		680	680	0			
				1.	680	680	0			
				1.	680	680	0			
			3.		2,900	2,900	0			
				1.	700	700	0			
				1.	700	700	0			
				2.	1,600	1,600	0			

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				가					
			1.		1,600	1,600	0		
			3.		600	600	0		
			1.		600	600	0		
3.					37,106	37,106	0		
	1.				37,106	37,106	0		
		1.			28,568	28,568	0		
			1.		28,568	28,568	0		
			1.		28,568	28,568	0		
		2.			8,538	8,538	0		
			1.		8,538	8,538	0		
			1.		8,538	8,538	0		
					1,583,783	1,519,889	63,894		

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								( )
				가				( )
1.					77,414	60,053	17,361	
1.					46,656	38,986	7,670	
	1.				20,596	10,906	9,690	
		1.			20,596	10,906	9,690	
			1.		19,036	9,996	9,040	(51,000 × 28 × 12 ) - (9,996,000 ) = 7,140,000
				2.	1,560	910	650	1,900,000 × 1 = 1,900,000
								4 (130,000 × 12 ) - (910,000 ) = 650,000
	2.				26,060	28,080	-2,020	
		1.			26,060	28,080	-2,020	
			1.		26,060	28,080	-2,020	( ) (25,400,000 ) - (27,300,000 ) = -1,900,000
								( ) (660,000 ) - (780,000 ) = -120,000
2.					30,758	21,067	9,691	
	1.				30,758	21,067	9,691	
		1.			1,350	1,350	0	
			1.		600	600	0	
			2.		750	750	0	
	2.				1,400	1,400	0	
		1.			1,400	1,400	0	
	3.			[ ]	28,008	18,317	9,691	
		1.			4,200	4,200	0	
		2.			23,808	14,117	9,691	( ) 420,000 × 1 = 420,000
								( ) 720,000 × 1 = 720,000
								( ) 가 1,740,000 × 1 = 1,740,000
								( ) 가 1,780,000 × 1 = 1,780,000
								( ) 가 573,000 × 1 = 573,000
								( ) 가 800,000 × 1 = 800,000
								( ) 2,137,710 × 1 = 2,138,000
								( ) 560,000 × 1 = 560,000

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								( )
				가				( )
								( ) 960,000 × 1 = 960,000
2.	/				539,771	526,403	13,368	
	1.				499,381	499,201	180	
	1.				499,381	499,201	180	
	1. [ ]				2,650	2,650	0	
	1. 1.				2,650	2,650	0	
	2. [ ]				20,144	19,964	180	
	1.				18,284	18,284	0	
	2.				1,860	1,680	180	4 (155,000 × 12 ) - 1,680,000= 180,000
	3.				291,302	291,302	0	
	1.				291,302	291,302	0	
	4.				33,126	33,126	0	
	1.				17,421	17,421	0	
	2.				1,505	1,505	0	
	3.				1,500	1,500	0	
	4.				12,600	12,600	0	
	5.				100	100	0	
	5. [ ]				62,110	62,110	0	
	1.				51,457	51,600	-143	( ) (116,000 × 1 ) - 259,000= -143,000
	2.				5,109	5,109	0	
	3.				5,544	5,401	143	4 ( ) (154,000 × 12 × 3 ) - 5,401,000= 143,000
	6. [ ]				49,841	49,841	0	
	1.				49,841	49,841	0	
	7. [ ]				37,616	37,616	0	
	1.				34,433	34,433	0	
	2.				406	406	0	
	3.				2,777	2,777	0	
	8. [ ]				2,592	2,592	0	



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								( )
				가				( )
				1.	2,592	2,592	0	
	2.				19,930	19,600	330	
		1.			13,390	13,390	0	
			1.		2,200	2,200	0	
				1.	2,200	2,200	0	
			2.		2,700	2,700	0	
				1.	600	600	0	
				2.	300	300	0	
				3.	1,302	1,800	-498	(502,000× 1 ) - 1,000,000 -498,000
				4.	498	0	498	498,000 × 1 = 498,000
			3.		7,490	7,490	0	
				1.	7,490	7,490	0	
			4.	[ ]	1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			6,540	6,210	330	
			1.		4,890	4,560	330	
				1.	4,890	4,560	330	(270,000 × 12 +55,000 × 6 ) - 3,240,000= 330,000
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.		650	650	0	
				1.	650	650	0	
	3.				12,858	0	12,858	
		1.			12,402	0	12,402	
			1.	[ ]	12,402	0	12,402	
				1.	12,402	0	12,402	( ) 12,402,000 × 1 = 12,402,000
		2.			456	0	456	
			1.	[ ]	456	0	456	
				1.	456	0	456	( )6 × 6 = 76,000 456,000

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								( )
				가				( )
	4.				7,602	7,602	0	
		1.			7,602	7,602	0	
			1.		1,300	1,300	0	
				1.	1,300	1,300	0	
			2.6		6,302	6,302	0	
				1.	6,302	6,302	0	
3.					272,241	279,478	-7,237	
	1.				109,840	119,717	-9,877	
		1.			18,050	18,050	0	
			1.		800	800	0	
				1.	800	800	0	
			2.		17,250	17,250	0	
				1.	17,250	17,250	0	
		2.			32,008	32,073	-65	
			1.		5,950	5,950	0	
				1.	5,950	5,950	0	
			2.	( )	24,110	24,175	-65	
				1.	21,900	22,126	-226	(11,320 × 30 ) - (566,000 ) = -226,000
				2.	50	0	50	50,000 × 1 = 50,000
				3.	2,160	2,049	111	<sup>4</sup> (180,000 × 12 ) - (2,049,000 ) = 111,000
			3.	( )	1,948	1,948	0	
				1.	760	760	0	
				2.	1,188	1,188	0	
		3.			300	300	0	
			1.		300	300	0	
				1.	300	300	0	
		4.			12,173	12,173	0	
			1.	[ ]	12,173	12,173	0	

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								( )
				가				( )
				1.	11,073	11,073	0	
				2.	1,100	1,100	0	
		5.			780	780	0	
			1.	[ ]	780	780	0	
				1.	100	100	0	
				2.	470	470	0	
				3.	210	210	0	
		6.			4,837	4,973	-136	
			1.		3,859	3,859	0	
				1.	3,787	3,859	-72	(428,000 × 1 ) - (500,000 ) = -72,000
				2.	72	0	72	72,000 × 1 = 72,000
			2.		864	1,000	-136	
				1.	864	1,000	-136	TV (864,000 × 1 ) - (1,000,000 ) = -136,000
			3.	[ ]	114	114	0	
				1.	114	114	0	
		7.			41,692	51,368	-9,676	
			1.		10,120	9,610	510	
				1.	2,648	2,648	0	
				2.	6,472	5,962	510	(20,000 × 26 × 4 +28,000 ) - (1,598,000 ) = 510,000
				3.	1,000	1,000	0	
			2.		3,860	3,860	0	
				1.	3,840	3,840	0	
				2.	20	20	0	
			3.	( )	4,680	4,680	0	
				1.	4,680	4,680	0	
			4.	( )	10,595	23,785	-13,190	
				1.	0	6,570	-6,570	(0) - (6,570,000 ) = -6,570,000
				2.	6,300	4,800	1,500	(200,000 × 32 -100,000) - (4,800,000 ) = 1,500,000

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								( )
				가				( )
				3.	4,295	12,415	-8,120	(1,500 × 26 × 95 ) - (7,215,000 )= -3,510,000
								(2,000 × 26 × 10 +70,000 )- (5,200,000 )= -4,610,000
			5.		5,000	5,000	0	
				1.	3,920	3,920	0	
				2.	1,080	1,080	0	
			6.	( )	7,266	4,433	2,833	
				1.	3,650	2,190	1,460	( ) × 1 = 730,000 730,000
								( ) × 1 = 730,000 730,000
				2.	193	193	0	
				3.	3,423	2,050	1,373	( ) × 22 = 15,000 330,000
								( ) 204,000 × 1 = 204,000
								( ) 270,000 × 1 = 270,000
								( ) × 1 = 107,000 107,000
								( ) × 21 = 11,000 231,000
								( ) × 21 = 11,000 231,000
			7.	( )	171	0	171	
				1.	171	0	171	( ) × 3 = 57,000 171,000
			8.	가 ( )	0	0	0	
				1.	0	0	0	
		2.			162,401	159,761	2,640	
			1.		14,238	11,838	2,400	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		1,250	1,250	0	
				1.	1,250	1,250	0	
			3.		7,000	4,600	2,400	
				1.	4,400	4,600	-200	(0 ) - (200,000 )= -200,000
				2.	200	0	200	200,000 × 1 = 200,000

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								( )
				가				
				3.	2,400	0	2,400	300,000 × 8 = 2,400,000
			4.		1,200	1,200	0	
				1.	1,200	1,200	0	
			5.	( + )	3,788	3,788	0	
				1.	2,712	2,712	0	
				2.	1,076	1,076	0	
		2.			78,536	78,536	0	
			1.1		9,660	9,660	0	
				1.	300	300	0	
				2.	9,360	9,360	0	
			2.2		6,570	6,570	0	
				1.	300	300	0	
				2.	6,270	6,270	0	
			3.3		8,120	8,120	0	
				1.	300	300	0	
				2.	7,820	7,820	0	
			4.4		8,460	8,460	0	
				1.	300	300	0	
				2.	8,160	8,160	0	
			5.5		12,060	12,060	0	
				1.	300	300	0	
				2.	11,760	11,760	0	
			6.6		10,596	10,596	0	
				1.	300	300	0	
				2.	10,296	10,296	0	
			7.	[ ]	1,600	1,600	0	
				1.	1,600	1,600	0	
			8.		21,470	21,470	0	

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								( )
				가				( )
				1.	1,000	1,000	0	
				2.	20,470	20,470	0	
				3.	68,687	68,447	240	
				1.	35,782	35,782	0	
				1.	150	150	0	
				2.	35,632	35,632	0	
				2.	2,028	2,028	0	
				1.	2,028	2,028	0	
				3.	30,637	30,637	0	
				1.	30,637	30,637	0	
				4.	( )	240	0	240
				1.	240	0	240	( ) 10,000 × 12 × 2 = 240,000
				4.	940	940	0	
				1.	940	940	0	
				1.	940	940	0	
				4.	381,318	363,446	17,872	
				1.	305,512	289,110	16,402	
				1.	220,110	220,110	0	
				1.	208,000	208,000	0	
				1.	156,000	156,000	0	
				2.	52,000	52,000	0	
				2.	6,000	6,000	0	
				1.	6,000	6,000	0	
				3.	[ ]	4,000	4,000	0
				1.	2,000	4,000	-2,000	(400,000 × 5 ) -4,000,000= -2,000,000
				2.	2,000	0	2,000	400,000 × 5 = 2,000,000
				4.	[ ]	2,110	2,110	0
				1.	2,110	2,110	0	

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								( )
				가				( )
		2.			85,402	69,000	16,402	
			1.	[ ]	48,000	48,000	0	
				1.	48,000	48,000	0	
			2.	[ ]	31,402	15,000	16,402	
				1.	13,565	4,505	9,060	( ) × 3 = 1,126,020 3,379,000
								( ) × 5 = 1,126,020 5,631,000
								( ) × 1 = 50,000 50,000
				2.	10,800	4,800	6,000	( ) × 5 × 2 = 600,000 6,000,000
				3.	426	426	0	
				4.	0	2,400	-2,400	( ) × 2 = 400,000 × 2 1,600,000
								( ) × 1 = -4,000,000 -4,000,000
				5.	459	227	232	( ) 970 × 1 = 1,000
								( ) 115,500 × 1 × 2 = 231,000
				6.	4,540	1,810	2,730	( ) × 4 × 2 = 225,000 1,800,000
								( ) 105,000 × 2 × 3 = 630,000
								( ) 100,000 × 1 × 3 = 300,000
				7.	312	312	0	
				8.	1,300	520	780	( ) × 3 = 4 130,000 390,000
								( ) × 3 = 4 130,000 390,000
			3.	[ ]	6,000	6,000	0	
				1.	6,000	6,000	0	
		2.			44,412	43,442	970	
			1.		44,412	43,442	970	
				1.	3,511	3,667	-156	
				2.	204	360	-156	4 (102,000 × 2 ) - (360,000 ) = -156,000
			2.		15,019	13,142	1,877	
				1.	3,455	3,286	169	(375,458,000 × 1%) - (3,586,000 ) = 169,000

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			2.		300	0	300	150,000 × 2 = 300,000
			3.		11,264	9,856	1,408	(375,458,000 × 3%) - (9,856,000 )= 1,408,000
		3.	[ ]		500	500	0	
			1.		500	500	0	
		4.	[ + ]		22,882	23,633	-751	
			1.		21,322	21,833	-511	(56,760 × 28 × 12 ) - (19,583,000 )= -511,000
			2.		1,560	1,800	-240	(130,000 × 12 ) - (1,800,000 )= -240,000
		5.	⊙ [ ]		2,500	2,500	0	
			1.		1,960	1,960	0	
			2.		540	540	0	
	3.				14,694	14,694	0	
		1.			14,694	14,694	0	
			1.	[ ] [ 7]000	7,000	7,000	0	
			1.		7,000	7,000	0	
			2.	[ ] [ 6]000	6,000	6,000	0	
			1.		6,000	6,000	0	
			3.	가	759 [ ] 759		0	
			1.		759	759	0	
			4.	( )	[ ] 935	935	0	
			1.		935	935	0	
	4.				16,700	16,200	500	
		1.			16,700	16,200	500	
			1.		1,300	800	500	
			1.		1,000	500	500	(500,000 × 2 ) - (500,000 )= 500,000
			2.		300	300	0	
		2.1 1	[ ]		15,000	15,000	0	
			1.		11,160	11,160	0	
			2.		3,840	3,840	0	



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								( )
				가				( )
			3.	[ ]	400	400	0	
			1.		400	400	0	
5.					100,174	75,180	24,994	
	1.				32,162	31,754	408	
		1.			32,162	31,754	408	
			1.		1,751	1,751	0	
			1.		1,751	1,751	0	
			2.		1,950	1,950	0	
			1.		1,950	1,950	0	
			3.		1,430	1,430	0	
			1.		1,330	1,330	0	
			2.		100	100	0	
			4.	( ) [ +	26,031	25,623	408	
			1.		23,583	23,583	0	
			2.		2,448	2,040	408 4	(204,000 × 12 )-2,040,000= 408,000
			5.	[ 1,000	1,000	0		
			1.		120	120	0	
			2.		880	880	0	
	2.				11,731	11,695	36	
		1.			5,350	5,350	0	
			1.		250	250	0	
			1.		50	50	0	
			2.		200	200	0	
			2.	[ ]	4,000	4,000	0	
			1.		4,000	4,000	0	
			3.		200	200	0	
			1.		200	200	0	
			4.		100	100	0	

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								( )
				가				( )
				1.	100	100	0	
			5.	[ ]	800	800	0	
				1.	800	800	0	
		2.			5,645	5,645	0	
			1.		160	160	0	
				1.	160	160	0	
			2.	[ ]	1,985	1,985	0	
				1.	300	300	0	
				2.	1,525	1,525	0	
				3.	160	160	0	
			3.	OCTV [ ]	+3,500	3,500	0	
				1.	3,500	3,500	0	
		3.			736	700	36	
			1.	[ ]	700	700	0	
				1.	700	700	0	
			2.	[ ]	36	0	36	
				1.	36	0	36	( ) × 1 = 36,000 36,000
		3.			11,000	11,000	0	
			1.		11,000	11,000	0	
				1.	[ ]	11,000	11,000	0
				1.	360	360	0	
				2.	1,550	1,550	0	
				3.	7,390	7,390	0	
				4.	1,700	1,700	0	
		4.			18,960	18,960	0	
			1.		900	900	0	
				1.	900	900	0	
				1.	400	400	0	

: 3 ( : )

								( )
				가				( )
				2.	500	500	0	
		2.			18,060	18,060	0	
			1.		18,060	18,060	0	
				1.	10,520	10,580	-60	(0) - 60,000= -60,000
				2.	60	0	60	(60,000 ) - (0 )= 60,000
				3.	7,480	7,480	0	
		5.			26,321	1,771	24,550	
			1.		26,321	1,771	24,550	
				1.	1,771	1,771	0	
				1.	1,771	1,771	0	
			2.	[ ]	17,500	0	17,500	
				1.	4,325	0	4,325	( ) 55,000 × 78 +35,000 = 4,325,000
				2.	13,175	0	13,175	( ) 527,000 × 25 = 13,175,000
			3.		2,050	0	2,050	
				1.	2,050	0	2,050	2,050,000 × 1 = 2,050,000
			4.		5,000	0	5,000	
				1.	5,000	0	5,000	5,000,000 × 1 = 5,000,000
		6.			204,319	206,783	-2,464	
			1.		55,159	63,343	-8,184	
				1.	41,663	39,348	2,315	
				1.	1,820	600	1,220	
				1.	840	320	520	(6,000 × 35 × 4 ) - (320,000 )= 520,000
				2.	280	280	0	
				3.	700	0	700	300,000 × 1 = 300,000
								400,000 × 1 = 400,000
			2.		11,426	11,426	0	
				1.	7,922	7,922	0	
				2.	3,504	3,504	0	

: 3 ( : )

								( )
				가				( )
			3.		28,417	27,322	1,095	
			1.		12,845	12,450	395	(420,000 × 1 ) - (200,000 )= 220,000
								(1,375,000 )- 175,000
								(1,200,000 )=
			2.		400	400	0	
			3.		12,392	12,392	0	
			4.		420	420	0	
			5.		2,360	1,660	700	700,000 × 1 = 700,000
		2.			7,478	18,477	-10,999	
		1.	( )		3,248	14,058	-10,810	
		1.			3,214	13,078	-9,864	(0 )- (9,279,000 )= -9,279,000
								(0 )- (585,000 )= -585,000
		2.			34	980	-946	(34,000 × 1 )- (980,000 )= -946,000
		2.			4,230	4,419	-189	
		1.			4,227	4,119	108	(177,000 × 12 )- (1,800,000 )= 324,000
								(6,000 × 12 )- (1,656,000 )= -216,000
		2.			3	300	-297	(3,000 )- (300,000 )= -297,000
		3.			6,018	5,518	500	
		1.			6,018	5,518	500	
		1.			2,498	1,998	500	(550,000 )- (600,000 )= 500,000
		2.			2,000	2,000	0	
		3.			1,000	1,000	0	
		4.			520	520	0	
		2.			146,020	140,300	5,720	
		1.			146,020	140,300	5,720	
		1.			56,400	51,680	4,720	
		1.			32,000	27,400	4,600	(3,200,000 × 10 )- (27,400,000 )= 4,600,000
		2.			7,000	7,000	0	
		3.			6,000	6,000	0	

: 3 ( : )

								( )
				가				( )
			4.		11,400	11,280	120	(30,000 × 12 ) - (240,000 )= 120,000
		2.			43,598	43,598	0	
			1.		43,598	43,598	0	
		3.			46,022	45,022	1,000	
			1.		46,022	45,022	1,000	(2,602,000 × 10 ) - (23,520,000 )= 2,500,000
								(0 ) - -1,500,000
								(1,500,000 )=
	3.				3,140	3,140	0	
		1.			640	640	0	
			1.		560	560	0	
				1.	560	560	0	
		2.			80	80	0	
			1.		80	80	0	
		2.			2,500	2,500	0	
			1.		1,000	1,000	0	
				1.	500	500	0	
				2.	500	500	0	
		2.		[ ]	1,500	1,500	0	
			1.		1,500	1,500	0	
7.					8,546	8,546	0	
	1.				8,546	8,546	0	
		1.			8,546	8,546	0	
			1.		8,546	8,546	0	
				1.	8,546	8,546	0	
					1,583,783	1,519,889	63,894	