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					-		2018 (A)	2017 (B)	(A-B)
				1)			1,300		
				가)	210-06	80,000 × 5 × 2 =	800		
)	210-06	50,000 × 5 × 2 × 1 =	500		
				.			6,200		
				1)	210-01	5,000 × 100 × 1 =	500		
				2)	210-01	200,000 × 1 =	200		
				3)	210-04	7,000 × 100 × 1 × 2 =	1,400		
				4)			2,600		
				가)	210-06	80,000 × 10 × 2 =	1,600		
				)	210-06	50,000 × 10 × 2 × 1 =	1,000		
				5)	210-01	15,000 × 10 × 2.5 × 2 × 2 =	1,500		
							15,000	7,500	7,500
				1.			15,000	7,500	7,500
				가.		()	7,500		
				1)			7,500		
				가)			2,600		
				(1)	210-06	80,000 × 20 × 1 =	1,600		
				(2)	210-06	50,000 × 20 × 1 =	1,000		
				)	210-01	15,000 × 20 × 2.5 × 2 × 1 =	1,500		
				)	210-01	30,000 × 1 =	30		
				)	210-04	7,000 × 80 × 1 × 2 =	1,120		
				)	230-02	250,000 × 3 =	750		
				)			1,500		
				(1)	620-03	750,000 × 2 =	1,500		
				.			7,500		
				1)			7,500		
				가)			2,600		
				(1)	210-06	80,000 × 20 × 1 =	1,600		
				(2)	210-06	50,000 × 20 × 1 =	1,000		
)	210-01	15,000 × 20 × 2.5 × 2 × 1 =	1,500		
)	210-01	30,000 × 1 =	30		
)	210-04	7,000 × 80 × 1 × 2 =	1,120		

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					-		2018 (A)	2017 (B)	(A-B)
)		230-02	250,000 × 3 =	750		
)				1,500		
			(1)		620-03	750,000 × 2 =	1,500		
							1,560	1,320	240
							1,560	1,320	240
			1.				1,560	1,320	240
			가.				1,560		
			1)		210-01	2,000 × 110 × 1 =	220		
			2)				1,040		
			가)		210-06	80,000 × 1 × 8 =	640		
			)		210-06	50,000 × 1 × 8 × 1 =	400		
			3)		210-01	15,000 × 1 × 2.5 × 1 × 8 =	300		
							14,600	14,380	220
							14,600	14,380	220
			1.				12,898	12,738	160
			가.				800		
			1)		210-01	5,000 × 10 × 2 =	100		
			2)		210-04	7,000 × 10 × 1 × 2 =	140		
			3)				560		
			가)		210-06	70,000 × 4 × 2 =	560		
			.				140		
			1)				140		
			가)		210-06	70,000 × 2 × 1 =	140		
			.				1,896		
			1)		210-01	5,000 × 80 × 2 =	800		
			2)		210-01	50,000 × 1 × 2 =	100		
			3)		210-04	7,000 × 34 × 1 × 2 =	476		
			4)				520		
			가)		210-06	80,000 × 2 × 2 =	320		
)		210-06	50,000 × 2 × 2 × 1 =	200		
			.				1,210		
			1)		210-01	28,750 × 4 × 2 =	230		

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						-		2018 (A)	2017 (B)	(A-B)
					2)	210-04	$7,000 \times 20 \times 1 \times 7 =$	980		
					. 가			720		
					1)	210-01	$4,000 \times 180 \times 1 =$	720		
					. 가			240		
					1)	210-01	$1,000 \times 100 \times 1 =$	100		
					2)	210-04	$7,000 \times 20 \times 1 \times 1 =$	140		
					.			1,950		
					1)	210-01	$5,000 \times 6 \times 2 =$	60		
					2)	210-04	$7,000 \times 15 \times 1 \times 2 =$	210		
					3)			1,680		
					가)	210-06	$70,000 \times 6 \times 4 =$	1,680		
					.			1,420		
					1)	210-01	$4,000 \times 90 \times 2 =$	720		
					2)	210-01	$25,000 \times 2 \times 2 =$	100		
					3)	210-04	$7,000 \times 20 \times 1 \times 2 =$	280		
					4)			320		
					가)	210-06	$80,000 \times 2 \times 2 =$	320		
					.			1,170		
					1)	210-01	$4,000 \times 15 \times 2 =$	120		
					2)	210-04	$7,000 \times 15 \times 1 \times 2 =$	210		
					3)			840		
					가)	210-06	$70,000 \times 6 \times 2 =$	840		
					.			1,048		
					1)	210-01	$17,400 \times 10 \times 2 =$	348		
					2)	210-04	$7,000 \times 20 \times 1 \times 5 =$	700		
					.			2,304		
					1)	210-01	$60,000 \times 16 \times 2 =$	1,920		
					2)	210-01	$5,000 \times 16 \times 2 =$	160		
					3)	210-04	$7,000 \times 16 \times 1 \times 2 =$	224		
					2. 가			1,702	1,642	60
					가.			1,211		
					1)	210-04	$7,000 \times 13 \times 1 \times 1 =$	91		

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					-		2018 (A)	2017 (B)	(A-B)
				2) 가)	210-06	$70,000 \times 8 \times 2 =$	1,120		
				.			1,120		
				1) 2) 가))	210-04	$7,000 \times 33 \times 1 \times 1 =$	491		
					210-06	$80,000 \times 2 \times 1 =$	231		
					210-06	$50,000 \times 2 \times 1 \times 1 =$	260		
							160		
							100		
							2,034	1,610	424
							2,034	1,610	424
				1. 가.			2,034	1,610	424
				1) 가)	210-06	$70,000 \times 4 \times 3 =$	840		
				.			840		
				1) 2) 가)	210-04	$7,000 \times 7 \times 2 \times 3 =$	840		
				.			574		
				1) 2) 가)	210-06	$70,000 \times 4 \times 1 =$	294		
				.			280		
				1) 2)	210-01	$40,000 \times 5 \times 1 =$	280		
					210-04	$7,000 \times 20 \times 1 \times 3 =$	620		
							200		
							420		
							3,978	3,975	3
							3,978	3,975	3
				1. 가.			3,978	3,975	3
				1) 2) 3) 가)	210-01	$2,000 \times 12 \times 4 =$	3,120		
				.	210-04	$7,000 \times 22 \times 1 \times 6 =$	96		
				1) 2) 3) 가)	210-06	$70,000 \times 5 \times 6 =$	924		
				.			2,100		
				1) 2) 3)	210-01	$2,000 \times 180 \times 1 =$	2,100		
					210-04	$7,000 \times 20 \times 1 \times 1 =$	858		
							360		
							140		
							208		

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					-	2018 (A)	2017 (B)	(A-B)
				가)	210-06	80,000 × 1 × 1 × 160% =	128	
)	210-06	50,000 × 1 × 1 × 160% =	80	
				4)	210-01	150,000 × 1 × 1 =	150	
							1,682,933	2,111,960
							155,735	137,664
							72,775	70,334
				1.			69,875	67,484
				가.			5,714	
				1)	210-01	9,000 × 486 × 1 =	4,374	
				2)	210-04	7,000 × 10 × 1 × 2 =	140	
				3)			1,200	
				가)	210-06	30,000 × 8 × 3 =	720	
				)	210-06	20,000 × 8 × 3 =	480	
				.			7,675	
				1)	210-01	15,000 × 100 × 1 =	1,500	
				2)	210-04	7,000 × 300 × 1 × 1 =	2,100	
				3)			1,950	
				가)	210-06	80,000 × 15 × 1 =	1,200	
				)	210-06	50,000 × 15 × 1 × 1 =	750	
				4)	210-01	15,000 × 15 × 2.5 2 1 =	1,125	
				5)	210-01	100,000 × 10 =	1,000	
				.			686	
				1)	210-04	7,000 × 6 × 8 =	336	
				2)			260	
				가)	210-06	80,000 × 2 × 1 =	160	
)	210-06	50,000 × 2 × 1 × 1 =	100	
				3)	210-01	5,000 × 9 × 2 =	90	
				.			1,200	
				1)			1,200	
				가)	210-06	30,000 × 6 × 4 =	720	
)	210-06	20,000 × 6 × 4 =	480	
				.			3,070	

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						-		2018 (A)	2017 (B)	(A-B)
					1)			3,000		
					가)	()	620-03 1,000,000 × 3 =	3,000		
					2)		210-04 7,000 × 10 × 1 × 1 =	70		
					.	()		7,500		
					1)	()		7,500		
					가)			7,500		
					(1)		210-01 6,400 × 100 × 1 =	640		
					(2)		210-01 120,000 × 1 × 5 =	600		
					(3)		210-04 7,000 × 20 × 10 =	1,400		
					(4)		210-06 80,000 × 7 × 6 =	3,360		
					(5)		210-01 15,000 × 2 × 50 =	1,500		
					.			740		
					1)		210-01 50,000 × 1 × 2 =	100		
					2)		210-04 7,000 × 10 × 1 × 2 =	140		
					3)			500		
					가)		210-06 30,000 × 10 × 1 =	300		
					)		210-06 20,000 × 10 × 1 =	200		
					.			3,000		
					1)		210-01 30,000 × 100 × 1 =	3,000		
					.			2,950		
					1)		210-01 8,000 × 130 × 2 =	2,080		
					2)		210-01 100,000 × 1 × 2 =	200		
					3)			520		
					가)		210-06 80,000 × 2 × 2 =	320		
					)		210-06 50,000 × 2 × 2 × 1 =	200		
					4)		210-01 15,000 × 2 × 2.5 × 2 =	150		
					.			1,340		
					1)		210-01 50,000 × 2 × 2 =	200		
					2)		210-04 7,000 × 10 × 1 × 2 =	140		
					3)			1,000		
					가)		210-06 30,000 × 10 × 2 =	600		
)		210-06 20,000 × 10 × 2 =	400		

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					-		2018 (A)	2017 (B)	(A-B)
				.	()		36,000		
				1)			28,500		
				가)	220-01	$20,000 \times 20 \times 10 \times 2 =$	8,000		
)			15,500		
				(1)	210-01	$1,165,000 \times 2 =$	2,330		
				(2)	210-04	$7,000 \times 90 \times 19 =$	11,970		
				(3)	210-01	$200,000 \times 2 =$	400		
				(4)	210-07	$400,000 \times 2 =$	800		
				)	230-02	$20,000 \times 25 \times 10 =$	5,000		
				2)	()		7,500		
				가)	210-04	$7,000 \times 30 \times 1 \times 8 =$	1,680		
				)			3,000		
				(1)	210-06	$30,000 \times 20 \times 3 =$	1,800		
				(2)	210-06	$20,000 \times 20 \times 3 =$	1,200		
				)	210-06	$80,000 \times 3 \times 2 =$	480		
				)	210-01	$15,000 \times 2.5 \times 2 \times 2 =$	150		
				)	210-01	$5,000 \times 89 \times 2 =$	890		
				)	210-01	$2,000 \times 100 \times 2 =$	400		
				)	210-01	$3,000 \times 100 \times 3 =$	900		
				2.			2,900	2,850	50
				가.			2,900		
				1)	210-01	$5,000 \times 100 \times 1 =$	500		
				2)	210-01	$100,000 \times 3 \times 2 =$	600		
				3)	210-04	$7,000 \times 100 \times 1 \times 1 =$	700		
				4)			650		
				가)	210-06	$80,000 \times 5 \times 1 =$	400		
				)	210-06	$50,000 \times 5 \times 1 \times 1 =$	250		
				5)	210-01	$5,000 \times 1 \times 9 \times 10 =$	450		
							21,940	21,940	0
				1.			21,940	21,940	0
				가.			21,940		
				1)	210-01	$1,900 \times 10,300 \times 1 =$	19,570		

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					-		2018 (A)	2017 (B)	(A-B)
				2)	210-04	$7,000 \times 15 \times 2 \times 2 =$	420		
				3)			1,950		
				가)	210-06	$30,000 \times 13 \times 3 =$	1,170		
)	210-06	$20,000 \times 13 \times 3 =$	780		
							18,000	29,990	11,990
				1.			18,000	17,990	10
				가.			1,000		
				1)	210-01	$15,000 \times 40 \times 1 =$	600		
				2)	210-01	$10,000 \times 40 \times 1 =$	400		
				.		()	2,000		
				1)	210-15	$50,000 \times 40 \times 1 =$	2,000		
				.		()	15,000		
				1)	620-03	$750,000 \times 20 =$	15,000		
							43,020	15,400	27,620
				1.			26,000	15,400	10,600
				가.			26,000		
				)		( ) ( ) ( ) ( )	26,000		
				가)			1,820		
				(1)	210-06	$80,000 \times 7 \times 2 =$	1,120		
				(2)	210-06	$50,000 \times 7 \times 2 =$	700		
				)			1,000		
				(1)	210-06	$30,000 \times 10 \times 2 =$	600		
				(2)	210-06	$20,000 \times 10 \times 2 =$	400		
				)	210-01	$15,000 \times 5 \times 2.5 \times 2 \times 2 =$	750		
				)	210-01	$5,000 \times 500 \times 2 =$	5,000		
				)	210-01	$1,230,000 \times 1 =$	1,230		
				)	210-01	$500,000 \times 2 =$	1,000		
)	210-04	$7,000 \times 300 \times 2 \times 3 =$	12,600		
)	230-02	$520,000 \times 5 =$	2,600		
				2.			2,020	0	2,020
				가.			2,020		
				1)	210-01	$5,000 \times 80 \times 1 =$	400		

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					-		2018 (A)	2017 (B)	(A-B)
				2)	210-04	7,000 × 80 × 1 × 1 =	560		
				3)			260		
				가)	210-06	80,000 × 2 × 1 =	160		
)	210-06	50,000 × 2 × 1 × 1 =	100		
				4)	210-07	400,000 × 2 × 1 =	800		
				3.			15,000	0	15,000
				가.			15,000		
				1)			15,000		
				가)			6,000		
				(1)	210-06	70,000 × 25 × 2 =	3,500		
				(2)	210-04	7,000 × 100 × 1 =	700		
				(3)	210-01	100,000 × 2 =	200		
				(4)	210-01	8,000 × 200 =	1,600		
				)			1,000		
				(1)	210-01	5,000 × 200 =	1,000		
				)			8,000		
				(1)	230-02	500,000 × 10 =	5,000		
				(2)	230-02	3,000,000 × 1 =	3,000		
							1,220	14,100	12,880
							1,220	14,100	12,880
				1.			1,220	1,580	360
				가.			1,220		
				1)	210-04	7,000 × 40 × 2 =	560		
				2)			390		
				가)	210-06	80,000 × 3 × 1 =	240		
				)	210-06	50,000 × 3 × 1 × 1 =	150		
				3)	210-01	5,000 × 3 × 9 × 2 × 1 =	270		
							14,490	13,650	840
							14,490	13,650	840
				1.			14,490	13,650	840
				가.			3,200		
				1) ()	620-03	400,000 × 8 =	3,200		

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					-		2018 (A)	2017 (B)	(A-B)
							2,690		
				. 1)	210-04	$7,000 \times 150 \times 1 \times 1 =$	1,050		
				2)			1,040		
				가)	210-06	$80,000 \times 8 \times 1 =$	640		
)	210-06	$50,000 \times 8 \times 1 \times 1 =$	400		
				3)	210-01	$15,000 \times 8 \times 2.5 \quad 2 \quad 1 =$	600		
				.			5,400		
				1)	210-01	$6,000 \times 100 \times 1 =$	600		
				2)			4,800		
				가)	210-06	$80,000 \times 60 \times 1 =$	4,800		
				.			3,200		
				1)	620-03	$400,000 \times 8 =$	3,200		
							5,421	6,216	795
							5,421	6,216	795
				1.			5,421	6,216	795
				가.			300		
				1)	210-01	$100,000 \times 3 =$	300		
				.			210		
				1)	210-04	$7,000 \times 10 \times 1 \times 3 =$	210		
				.			1,215		
				1)	210-01	$5,000 \times 5 \times 9 \times 2 =$	450		
				2)	210-01	$7,000 \times 15 \times 3 \times 1 =$	315		
				3)			450		
				가)	210-06	$90,000 \times 5 \times 1 =$	450		
				.			1,500		
				1)	210-15	$50,000 \times 30 \times 1 =$	1,500		
				.			646		
				1)			450		
				가)	210-06	$30,000 \times 9 \times 1 =$	270		
)	210-06	$20,000 \times 9 \times 1 =$	180		
				2)	210-04	$7,000 \times 14 \times 1 \times 2 =$	196		
				.			850		

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					-		2018 (A)	2017 (B)	(A-B)
				1) 가))	210-06	30,000 × 17 × 1 =	850 510		
				. 1) 가))	210-06	20,000 × 17 × 1 =	340 700 700		
) ()					
				1) 가))	210-01	140,000 × 1 =	140		
				) )	210-04	7,000 × 10 × 1 × 4 =	280		
				)	210-06	280,000 × 1 =	280		
							291,497	278,885	12,612
							36,410	32,505	3,905
				1. 가. 1) 2) 가)	210-04	7,000 × 15 × 1 × 2 =	4,410 4,410 210	2,905	1,505
				2. 가. 1) 가)))	210-06	70,000 × 6 × 10 =	4,200 4,200	29,600	2,400
				) ( )			32,000		
				1) 가)))	620-03	4,000,000 × 1 =	32,000 4,000		
				) ( )	620-03	4,000,000 × 5 =	20,000		
				) ( )	620-03	4,000,000 × 2 =	8,000		
							255,087	246,380	8,707
				1. 가. 1) 2) 3) 4) 가) .br/>1) 가)	210-01	3,000 × 200 × 1 =	2,110 1,510 600	2,200	90
))	210-01	150,000 × 2 =	300		
))	210-04	7,000 × 15 × 1 × 2 =	210		
))	210-06	80,000 × 5 × 1 =	400 400		
))			600		
))	210-06	30,000 × 10 × 2 =	600 600		

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					-		2018 (A)	2017 (B)	(A-B)
				2.			252,977	244,180	8,797
				가 .			5,596		
				1)	210-01	70,000 × 10 × 1 =	700		
				2)	210-04	7,000 × 76 × 3 =	1,596		
				3)	210-07	1,000,000 × 1 =	1,000		
				4)	210-15	46,000 × 50 × 1 =	2,300		
				.		()	173,181		
				1)			169,221		
				가)		가	100,218		
				(1)	110-03	1,860,000 × 4 × 12 =	89,280		
				(2)	110-03	150,000 × 4 =	600		
				(3)	110-03	280,000 × 4 =	1,120		
				(4)	320-05	2,304,500 × 4 =	9,218		
				)		가4	11,472		
				(1)	320-05	105,000 × 4 × 12 =	5,040		
				(2)	320-05	70,000 × 4 × 12 =	3,360		
				(3)	320-05	40,000 × 4 × 12 =	1,920		
				(4)	320-05	19,000 × 4 × 12 =	912		
				(5)	320-05	5,000 × 4 × 12 =	240		
				)			24,201		
				(1)	110-03	1,720,000 × 1 × 12 =	20,640		
				(2)	110-03	60,000 × 1 × 8 =	480		
				(3)	110-03	550,000 × 1 =	550		
				(4)	320-05	2,531,000 × 1 =	2,531		
				)		4	2,652		
				(1)	320-05	89,000 × 1 × 12 =	1,068		
				(2)	320-05	68,000 × 1 × 12 =	816		
				(3)	320-05	39,000 × 1 × 12 =	468		
				(4)	320-05	20,000 × 1 × 12 =	240		
				(5)	320-05	5,000 × 1 × 12 =	60		
)			30,678		
				(1)	110-03	(6,277,000 × 4)+(5,570,000× 1)=	30,678		

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						-		2018 (A)	2017 (B)	(A-B)
					2)			3,960		
					가) , , 5	240-01	$55,000 \times 6 \times 12 =$	3,960		
					. ()			74,200		
					1) 가			16,200		
					가) 가	210-01	$100,000 \times 162 \times 1 =$	16,200		
					2)			30,000		
					가)	210-01	$127,000 \times 10 =$	1,270		
					)	210-09	$100,000 \times 3 =$	300		
					)	210-01	$100,000 \times 8 =$	800		
					)	210-07	$209,000 \times 12 \times 1 =$	2,508		
					)	210-07	$7,000,000 \times 1 =$	7,000		
					)	220-01	$110,400 \times 5 \times 10 =$	5,520		
					)			1,720		
					(1)	210-06	$80,000 \times 19 =$	1,520		
					(2)	210-06	$50,000 \times 4 =$	200		
					)	210-04	$2,000 \times 60 \times 1 =$	120		
					)가			2,960		
					(1) ()	210-06	$80,000 \times 12 =$	960		
					(2) ()	210-06	$50,000 \times 12 =$	600		
					(3)	210-04	$2,000 \times 100 \times 1 =$	200		
					(4)	210-01	$15,000 \times 16 \times 2.5 \times 2 =$	1,200		
					)	430-01	$1,000,000 \times 2 \times 1 =$	2,000		
					)	210-01	$15,000 \times 4 \times 2.5 \times 2 =$	300		
					)	210-05	$7,000 \times 11 \times 6 =$	462		
					)	430-01	$1,000,000 \times 3 \times 1 =$	3,000		
					)			1,040		
					(1)	210-15	$50,000 \times 20 \times 1 =$	1,000		
					(2)	210-04	$2,000 \times 20 \times 1 =$	40		
)	210-15	$1,000,000 \times 1 =$	1,000		
					3)			4,000		
					가)	210-01	$3,400,000 \times 1 =$	3,400		
)	430-01	$600,000 \times 1 \times 1 =$	600		

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					-		2018 (A)	2017 (B)	(A-B)
				4)			24,000		
				가)	220-01	275,000 × 6 × 10 =	16,500		
)	430-01	200,000 × 10 =	2,000		
)	210-01	550,000 × 10 =	5,500		
							60,490	55,950	4,540
							39,800	39,750	50
				1.			39,800	39,750	50
				가.		()	39,800		
				1)			39,800		
				가)	210-01	6,500,000 × 5 =	32,500		
				)	210-01	5,250,000 × 1 =	5,250		
				)	210-01	50,000 × 41 =	2,050		
							20,690	16,200	4,490
				1.			20,690	16,200	4,490
				가.			20,690		
				1)	210-01	100,000 × 1 × 12 =	1,200		
				2)	210-15	100,000 × 10 × 12 =	12,000		
				3)	430-01	850,000 × 2 =	1,700		
				4)	430-01	260,000 × 2 =	520		
				5)	430-01	450,000 × 1 =	450		
				6)	210-01	3,000,000 × 1 =	3,000		
				7)	210-01	910,000 × 2 =	1,820		
							20,270	18,420	1,850
							13,270	11,420	1,850
				1.			13,270	11,420	1,850
				가.			13,270		
				1)	210-01	240,000 × 5 =	1,200		
				2)			3,300		
				가)	210-01	20,000 × 20 × 2 =	800		
)	210-01	100,000 × 25 =	2,500		
				3)	210-04	7,000 × 15 × 1 × 4 =	420		
				4)			7,150		

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					-		2018 (A)	2017 (B)	(A-B)
				가)	210-06	80,000 × 1 × 55 =	4,400		
)	210-06	50,000 × 1 × 55 × 1 =	2,750		
				5)			300		
				가)	210-06	30,000 × 3 × 2 =	180		
				)	210-06	20,000 × 3 × 2 =	120		
				6)	210-01	15,000 × 2 × 2.5 × 2 × 6 =	900		
							7,000	7,000	0
				1.			7,000	7,000	0
				가. ()			7,000		
				1)			7,000		
				가)	210-01	125,000 × 10 =	1,250		
				)	210-01	500,000 × 2 =	1,000		
				)	210-04	1,450 × 100 × 10 =	1,450		
				)			2,850		
				(1)	210-06	50,000 × 1 × 57 =	2,850		
				)	210-01	5,000 × 2 × 9 × 1 × 5 =	450		
							1,660	1,790	130
							1,660	1,790	130
				1.			1,660	1,790	130
				가.			1,660		
				1)	210-01	2,000 × 100 × 1 =	200		
				2)	210-01	3,000 × 100 × 1 =	300		
				3)	210-04	7,000 × 40 × 1 × 1 =	280		
				4)			520		
				가)	210-06	80,000 × 4 × 1 =	320		
				)	210-06	50,000 × 4 × 1 × 1 =	200		
				5)	210-01	5,000 × 4 × 9 × 2 =	360		
							107,661	93,948	13,713
							56,871	33,532	23,339
				1.			56,871	33,532	23,339
				가. ()			32,071		
				1)	110-04	54,500 × 1 × 365 =	19,893		

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						-		2018 (A)	2017 (B)	(A-B)
					2)	110-04	$69,416 \times 1 \times 23 =$	1,597		
					3)	110-04	$13,016 \times 1 \times 200 =$	2,603		
					4)	320-12	$29,232,500 \times 1 \times 4.5\% =$	1,316		
					5)	320-12	$29,232,500 \times 1 \times 3.06\% =$	895		
					6)	320-12	$29,232,500 \times 1 \times 0.9\% =$	264		
					7)	320-12	$29,232,500 \times 1 \times 1.5\% =$	439		
					8)	320-12	$5,000,000 \times 1 =$	5,000		
					9)	320-12	$967,000 \times 1 \times 6.55\% =$	64		
					.		()	24,800		
					1)			5,800		
					가)	210-01	$3,000,000 \times 1 =$	3,000		
					)	210-11	$1,800,000 \times 1 =$	1,800		
					)	210-06	$30,000 \times 6 =$	180		
					)	230-02	$10,000 \times 82 \times 1 =$	820		
					2)			19,000		
					가)	210-01	$9,000,000 \times 2 =$	18,000		
					)	210-01	$500,000 \times 2 =$	1,000		
								50,790	60,416	9,626
					1.			6,050	6,156	106
					가.			1,010		
					1)	210-04	$7,000 \times 15 \times 1 \times 2 =$	210		
					2)			500		
					가)	210-06	$30,000 \times 10 \times 1 =$	300		
					)	210-06	$20,000 \times 10 \times 1 =$	200		
					3)	210-11	$50,000 \times 6 \times 1 =$	300		
					.			1,890		
					1)			850		
					가)	210-06	$30,000 \times 17 \times 1 =$	510		
)	210-06	$20,000 \times 17 \times 1 =$	340		
					2)	210-11	$90,000 \times 10 \times 1 =$	900		
					3)	210-01	$7,000 \times 10 \times 1 \times 2 =$	140		
					.			3,150		

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					-		2018 (A)	2017 (B)	(A-B)
				1)			2,150		
				가)	210-06	30,000 × 43 × 1 =	1,290		
)	210-06	20,000 × 43 × 1 =	860		
				2)	210-11	100,000 × 10 × 1 =	1,000		
				2.			34,960	26,930	8,030
				가.			24,160		
				1)	210-01	3,000 × 1,000 × 1 =	3,000		
				2)	210-04	7,000 × 180 × 1 × 1 =	1,260		
				3)			8,800		
				가)	210-06	80,000 × 110 × 1 =	8,800		
				4)	210-07	600,000 × 6 × 1 =	3,600		
				5)	210-11	75,000 × 100 × 1 =	7,500		
				.		()	8,000		
				1)			8,000		
				가)	210-11	455,000 × 10 =	4,550		
				)			1,950		
				(1)	210-06	80,000 × 15 =	1,200		
				(2)	210-06	50,000 × 15 =	750		
				)	210-01	750,000 × 2 =	1,500		
				.			2,800		
				1)	210-01	100,000 × 1 × 10 =	1,000		
				2)	210-11	30,000 × 6 × 10 =	1,800		
				3.			9,780	27,330	17,550
				가.			9,780		
				1)	210-01	5,000 × 100 × 3 =	1,500		
				2)	210-01	15,000 × 5 × 12 =	900		
				3)	210-01	5,000 × 100 × 1 =	500		
				4)	210-04	7,000 × 80 × 1 × 2 =	1,120		
				5)			1,040		
				가)	210-06	80,000 × 8 × 1 =	640		
				)	210-06	50,000 × 8 × 1 × 1 =	400		
				6)	210-01	15,000 × 6 × 2.5 × 2 × 1 =	450		

					-		2018 (A)	2017 (B)	(A-B)
				7)			1,750		
				가)	210-06	30,000 × 35 × 1 =	1,050		
				)	210-06	20,000 × 35 × 1 =	700		
				8)	210-11	210,000 × 12 =	2,520		
							451,042	350,370	100,672
							451,042	350,370	100,672
				1.			292,552	170,000	122,552
				가.		()	292,552		
				1)			292,552		
				가)	430-01	205,000,000 × 1 =	205,000		
				)	430-01	87,552,000 × 1 =	87,552		
						(31)	158,490	180,370	21,880
				2.			158,490		
				가.		()	158,490		
				1)			158,490		
				가)	430-01	147,240,000 × 1 =	147,240		
				)	620-03	750,000 × 15 =	11,250		
							2,120	1,680	440
				CT			2,120	1,680	440
				CT			2,120	1,680	440
				1. CT			2,120	1,680	440
				가. 3D			2,120		
				1)	210-11	40,000 × 10 =	400		
				2)	210-04	7,000 × 6 × 1 × 10 =	420		
				3)			1,300		
				가)	210-06	80,000 × 2 × 5 =	800		
				)	210-06	50,000 × 2 × 5 × 1 =	500		
							90,780	714,803	624,023
							28,000	14,000	14,000
				1.			28,000	14,000	14,000
				가.			28,000		
				1)			28,000		
				가)			28,000		
				(1)	620-03	2,000,000 × 7 =	14,000		

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					-		2018 (A)	2017 (B)	(A-B)
				(2) ()	620-03	2,000,000 × 7 =	14,000		
							52,780	690,803	638,023
				1.			52,780	52,740	40
				가.			40,000		
				1) ()	620-03	2,000,000 × 10 =	20,000		
				2) ()	620-03	2,000,000 × 10 =	20,000		
				.			9,000		
				1) ()	620-03	900,000 × 5 =	4,500		
				2) ()	620-03	900,000 × 5 =	4,500		
				.			980		
				1)			980		
				가)	210-06	70,000 × 7 × 2 =	980		
				.			2,800		
				1)	210-01	1,000,000 × 2 =	2,000		
				2)	210-04	7,000 × 20 × 1 × 2 =	280		
				3)			520		
				가)	210-06	80,000 × 2 × 2 =	320		
				)	210-06	50,000 × 2 × 2 =	200		
							10,000	10,000	0
				1.			10,000	10,000	0
				가. ()			10,000		
				1)			10,000		
				가) · ()	620-03	1,000,000 × 10 =	10,000		
							24,800	8,960	15,840
							24,800	8,960	15,840
				1.			2,300	1,960	340
				가.	210-01	5,000 × 160 × 2 =	1,600		
				.	210-04	7,000 × 5 × 20 =	700		
				2.			22,500	7,000	15,500
				가. ()			8,000		
				1)			8,000		
				가)	210-01	3,000 × 500 × 2 =	3,000		

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					-	2018 (A)	2017 (B)	(A-B)	
)			210-01	10,000 × 100 × 1 =	1,000		
)			210-04	7,000 × 75 × 2 =	1,050		
)			230-02	295,000 × 10 =	2,950		
		.					14,500		
		1)			210-01	2,000,000 × 1 =	2,000		
		2)			620-03	2,500,000 × 5 =	12,500		
							127,073	123,038	4,035
							6,822	9,282	2,460
		1.					6,000	6,000	0
		가.	()				6,000		
		1)					6,000		
		가)					2,000		
		(1)			210-01	230,000 × 1 =	230		
		(2)			210-04	7,000 × 70 × 3 =	1,470		
		(3)			230-02	100,000 × 3 =	300		
		)					1,000		
		(1)			210-04	7,000 × 42 × 2 =	588		
		(2)			230-02	237,000 × 1 =	237		
		(3)	()		210-06	80,000 × 1 × 1 =	80		
		(4)	()		210-06	50,000 × 1 × 1 =	50		
		(5)			210-01	45,000 × 1 × 1 =	45		
		)					1,300		
		(1)	()		210-06	80,000 × 1 × 10 =	800		
		(2)	()		210-06	50,000 × 1 × 10 =	500		
		)					700		
		(1)			230-02	700,000 × 1 =	700		
		)					1,000		
		(1)	()		210-06	30,000 × 1 × 20 =	600		
		(2)	()		210-06	20,000 × 1 × 20 =	400		
		2.					822	3,282	2,460
		가.					822		
		1)			210-01	4,000 × 80 × 2 =	640		

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					-	2018 (A)	2017 (B)	(A-B)
				2)	210-04	7,000 × 13 × 1 × 2 =	182	
							120,251	113,756
				1.			69,281	69,631
				가.			69,281	
				1)			69,281	
				가)	620-03	69,281,000 × 1 =	69,281	
				2.			50,970	44,125
				가.			34,642	
				1)			34,642	
				가)			34,642	
				(1)	110-04	1,893,840 × 1 × 12 =	22,727	
				(2)	110-04	62,263 × 7 × 1 =	436	
				(3)	110-04	11,674 × 200 × 1 =	2,335	
				(4)	320-12	2,248,000 × 4.5% × 12 =	1,214	
				(5)	320-12	2,248,000 × 3.05% × 12 =	823	
				(6)	320-12	2,248,000 × 1% × 12 =	270	
				(7)	320-12	2,248,000 × 1.5% × 12 =	405	
				(8)	320-12	2,248,000 × 1 =	2,248	
				(9)	320-12	2,248,000 × 3.05% × 6.55% × 12 =	54	
				(10)	110-04	4,130,000 × 1 =	4,130	
				.			10,383	
				1)			7,213	
				가)			4,800	
				(1)	230-02	850,000 × 2 =	1,700	
				(2)	210-06	80,000 × 1 × 4 =	320	
				(3)	210-06	50,000 × 1 × 4 =	200	
				(4)	210-01	45,000 × 1 × 4 =	180	
				(5)	210-01	600,000 × 4 =	2,400	
)			2,413	
				(1)	210-01	300,000 × 1 =	300	
				(2)	210-01	113,000 × 1 =	113	
				(3)	220-01	20,000 × 1 × 100 =	2,000	

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					-		2018 (A)	2017 (B)	(A-B)
				2)			3,170		
				가)	210-01	2,500 × 164 × 4 =	1,640		
)	210-01	60,000 × 1 =	60		
)	210-04	210,000 × 2 =	420		
				)			780		
				(1)	210-06	80,000 × 3 × 2 =	480		
				(2)	210-06	50,000 × 3 × 2 =	300		
				)	210-01	45,000 × 3 × 2 =	270		
				.			945		
				1)			945		
				가)	230-01	27,000 × 35 =	945		
				.			5,000		
				1)			5,000		
				가)	210-06	50,000 × 12 × 8 =	4,800		
				)	230-02	8,000 × 25 =	200		
							301,658	266,650	35,008
							301,658	266,650	35,008
				1.			301,658	266,650	35,008
				가.			2,880		
				1)	220-01	20,000 × 2 × 6 × 12 =	2,880		
				.Wee			14,958		
				1)			14,958		
				가)	210-13	150,000 × 12 =	1,800		
				)	210-13	200,000 × 1 =	200		
				)	210-13	550,000 × 3 =	1,650		
				)	210-13	200,000 × 2 =	400		
				)	210-13	200,000 × 1 =	200		
)	210-09	5,000,000 × 1 =	5,000		
)	210-13	100,000 × 5 =	500		
)Wee	210-02	434,000 × 12 =	5,208		
				.			167,935		
				1)Wee			167,935		

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					-	2018 (A)	2017 (B)	(A-B)
				가)		167,935		
				(1)	110-03 1,900,000 × 3 × 12 =	68,400		
				(2)	110-03 1,820,000 × 1 × 12 =	21,840		
				(3)	110-03 1,916,000 × 1 × 12 =	22,992		
				(4)	110-03 62,460 × 5 × 7 =	2,187		
				(5)	110-03 172,000 × 5 × 10 =	8,600		
				(6)	(가) 110-03 500,000 × 4 × 2 =	4,000		
				(7)	() 110-03 130,000 × 4 × 12 =	6,240		
				(8)	() 110-03 500,000 × 4 =	2,000		
				(9)	() 110-03 350,000 × 4 =	1,400		
				(10)	() 110-03 465,330 × 1 × 4 =	1,862		
				(11)	() 110-03 60,000 × 4 × 12 =	2,880		
				(12)	(가) 110-03 40,000 × 4 × 12 =	1,920		
				(13)	320-05 1,900,000 × 4 =	7,600		
				(14)	320-05 1,500,000 × 1 =	1,500		
				(15)	320-05 2,200,000 × 5 × 4.5% × 12 =	5,940		
				(16)	320-05 2,200,000 × 5 × 3.0% × 12 =	3,960		
				(17)	320-05 2,200,000 × 5 × 0.8% × 12 =	1,056		
				(18)	320-05 2,200,000 × 5 × 1.5% × 12 =	1,980		
				(19)	320-05 2,188,000 × 5 × 3% × 6.55% × 12 =	258		
				(20)	240-04 55,000 × 2 × 12 =	1,320		
				.	()	115,385		
				1)Wee		70,535		
				가)		46,095		
				(1)	210-01 1,899,000 × 1 =	1,899		
				(2)	220-01 20,000 × 5 × 3 × 12 =	3,600		
				(3)	210-05 7,000 × 5 × 24 =	840		
				(4)	210-02 850,000 × 12 =	10,200		
				(5)	210-07 1,900,000 × 1 × 12 =	22,800		
				(6)	210-09 1,200,000 × 1 =	1,200		
				(7)	210-13 320,000 × 12 =	3,840		
				(8)	210-07 143,000 × 12 =	1,716		

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					-		2018 (A)	2017 (B)	(A-B)
)			24,440		
				(1)	210-01	2,220,000 × 1 =	2,220		
				(2)	210-01	2,700,000 × 1 =	2,700		
				(3)	430-01	200,000 × 1 =	200		
				(4)	210-04	7,000 × 50 × 1 × 10 =	3,500		
				(5) ()	210-06	90,000 × 16 =	1,440		
				(6) ()	210-06	60,000 × 16 × 4 =	3,840		
				(7)	210-01	5,000 × 9 × 5 × 16 =	3,600		
				(8)	210-15	520,000 × 12 =	6,240		
				(9)	210-01	100,000 × 7 =	700		
				2)			14,850		
				가)			13,200		
				(1)	220-01	10,000 × 120 × 11 =	13,200		
				)			1,650		
				(1)	210-01	90,000 × 1 =	90		
				(2)	210-04	7,000 × 120 × 1 × 1 =	840		
				(3) ()	210-06	90,000 × 1 × 3 =	270		
				(4) ()	210-06	60,000 × 1 × 3 × 1 =	180		
				(5)	210-01	5,000 × 9 × 2 × 3 =	270		
				3)			30,000		
				가) Wee			30,000		
				(1)	210-15	1,000,000 × 30 =	30,000		
				.			500		
				1)			500		
				가)	230-02	250,000 × 2 =	500		
							14,000	13,000	1,000
							14,000	13,000	1,000
				1.			14,000	13,000	1,000
				가. ()			14,000		
				1)			14,000		
				가)	210-13	14,000,000 × 1 =	14,000		
							13,016	12,836	180

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					-		2018 (A)	2017 (B)	(A-B)
							13,016	12,836	180
				1.			13,016	12,836	180
				가.			2,054		
				1)	110-03	$51,330 \times 5 \times 8 =$	2,054		
				.			10,962		
				1)	210-01	$100,000 \times 2 \times 1 =$	200		
				2)	210-01	$2,000 \times 500 \times 1 =$	1,000		
				3)	210-07	$75,000 \times 2 =$	150		
				4)	210-04	$7,000 \times 23 \times 1 \times 2 =$	322		
				5)			1,120		
				가)	210-06	$70,000 \times 8 \times 2 =$	1,120		
				6)	210-13	$8,170,000 \times 1 =$	8,170		
							166,530	160,100	6,430
							6,100	6,100	0
							6,100	6,100	0
				1.			6,100	6,100	0
				가.		()	6,100		
				1)			6,100		
				가)	620-03	$100,000 \times 41 =$	4,100		
				)	620-10	$100,000 \times 20 =$	2,000		
							105,000	100,000	5,000
							105,000	100,000	5,000
				1.			105,000	100,000	5,000
				가.		()	85,796		
				1)			85,796		
				가)	110-04	$70,370 \times 2 \times 365 =$	51,371		
				)	110-04	$70,370 \times 2 \times 10 =$	1,408		
				)	110-04	$13,200 \times 2 \times 200 =$	5,280		
				)	320-12	$2,929,820 \times 2 \times 1 =$	5,860		
)	320-12	$2,929,820 \times 2 \times 4.5\% \times 12 =$	3,165		
)	320-12	$2,929,820 \times 2 \times 3.0\% \times 12 =$	2,110		
)	320-12	$2,929,820 \times 2 \times 0.9\% \times 12 =$	633		

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					-	2018 (A)	2017 (B)	(A-B)
)		320-12	2,929,820 × 2 × 1.5% × 12 =	1,055	
)		320-12	2,929,820 × 2 × 2.9% × 6.55% × 12 =	134	
) (가)		110-04	7,390,000 × 2 =	14,780	
			.				19,204	
			1)				19,204	
			가)		210-01	100,000 × 10 =	1,000	
			)		210-01	10,000 × 120 × 1 =	1,200	
			)				8,000	
			(1)		210-06	70,000 × 8 × 10 =	5,600	
			(2)		210-06	30,000 × 8 × 10 =	2,400	
			)		210-01	15,000 × 2.5 × 10 =	375	
			)		210-04	7,000 × 100 × 2 × 1 =	1,400	
			)		210-05	7,000 × 2 × 35 =	490	
			)		220-01	10,000 × 2 × 6 × 12 =	1,440	
			)		210-06	50,000 × 34 × 1 =	1,700	
			)		210-01	3,599,000 × 1 =	3,599	
							55,430	54,000
							55,430	54,000
			1.				55,430	54,000
			가.				48,558	
			1)				48,558	
			가)				48,558	
			(1)		110-04	2,478,650 × 1 × 12 =	29,744	
			(2)		110-04	23,550 × 1 × 11 × 12 =	3,109	
			(3)		320-12	2,478,650 × 1 × 4.5% × 12 =	1,339	
			(4)		320-12	2,478,650 × 1 × 3.0% × 12 =	893	
			(5)		320-12	2,478,650 × 1 × 0.8% × 12 =	238	
			(6)		320-12	2,478,650 × 1 × 1.5% × 12 =	447	
			(7)		320-12	3,007,000 × 1 =	3,007	
			(8)		320-12	2,478,650 × 1 × 3.0% × 6.55% × 12 =	59	
			(9)		110-04	81,490 × 1 × 15 =	1,223	
			(10)		110-04	8,499,000 × 1 =	8,499	

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					-		2018 (A)	2017 (B)	(A-B)
				.		()	6,872		
				1)			6,872		
				가)			6,872		
				(1)	210-01	322,000 × 1 =	322		
				(2)	210-01	20,000 × 20 × 1 =	400		
				(3)	210-04	7,000 × 30 × 2 =	420		
				(4)	210-07	200,000 × 1 × 1 =	200		
				(5)	210-06	80,000 × 2 × 1 =	160		
				(6)	210-06	50,000 × 2 × 1 =	100		
				(7)	210-01	15,000 × 2 × 2.5 × 2 × 1 =	150		
				(8)	210-06	70,000 × 4 × 8 =	2,240		
				(9)	220-01	20,000 × 1 × 12 × 12 =	2,880		
		/	/				43,903,462	39,543,907	4,359,555
							407,493	35,181	372,312
							407,493	35,181	372,312
				1.			407,493	35,181	372,312
				가.			12,670		
				1)	210-04	7,000 × 15 × 1 × 8 =	840		
				2)			11,830		
				가)	210-06	70,000 × 13 × 13 =	11,830		
				.			3,000		
				1)	210-01	500,000 × 6 =	3,000		
				.			2,400		
				1)	220-01	20,000 × 2 × 60 =	2,400		
				.			8,200		
				1)	210-01	100,000 × 82 =	8,200		
				.			3,000		
				1)	620-03	3,000,000 × 1 =	3,000		
				.			4,000		
				1)	620-03	1,000,000 × 2 × 1 =	2,000		
				2)	620-03	1,000,000 × 2 × 1 =	2,000		
				.			3,420		

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						-		2018 (A)	2017 (B)	(A-B)
					1)	210-01	$2,000 \times 120 \times 4 =$	960		
					2)			1,560		
					가)	210-06	$80,000 \times 2 \times 6 =$	960		
)	210-06	$50,000 \times 2 \times 6 \times 1 =$	600		
					3)	210-01	$15,000 \times 2 \times 2.5 \times 6 \times 2 =$	900		
					.			503		
					1)			390		
					가)	210-06	$80,000 \times 1 \times 3 =$	240		
					)	210-06	$50,000 \times 1 \times 3 \times 1 =$	150		
					2)	210-01	$15,000 \times 1 \times 2.5 \times 3 \times 1 =$	113		
					.			370,300		
					1)			345,000		
					가)	620-03	$3,450,000 \times 100 =$	345,000		
					2)			2,000		
					가)	210-06	$50,000 \times 2 \times 20 =$	2,000		
					3)			23,300		
					가)	210-13	$8,000,000 \times 1 =$	8,000		
					)			4,000		
					(1)	210-06	$50,000 \times 10 \times 2 =$	1,000		
					(2)	210-01	$4,000 \times 250 =$	1,000		
					(3)	210-01	$5,000 \times 100 \times 3 =$	1,500		
					(4)	210-04	$7,000 \times 10 \times 5 =$	350		
					(5)	210-01	$150,000 \times 1 =$	150		
					)	230-02	$10,000 \times 30 \times 6 =$	1,800		
					)			5,080		
					(1)	210-01	$10,000 \times 508 =$	5,080		
					)			4,420		
					(1)	210-04	$7,000 \times 100 \times 4 =$	2,800		
					(2)	210-01	$5,000 \times 3 \times 9 \times 2 \times 2 =$	540		
					(3)			780		
					가)	210-06	$80,000 \times 3 \times 2 =$	480		
					()	210-06	$50,000 \times 3 \times 2 =$	300		

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					-	2018 (A)	2017 (B)	(A-B)	
(4)					210-01	150,000 × 2 =	300		
							43,449,089	39,462,389	3,986,700
							17,550	19,182	1,632
1.							17,550	19,182	1,632
가.							2,780		
1)					210-01	4,000 × 250 × 2 =	2,000		
2)					210-01	50,000 × 5 × 2 =	500		
3)					210-04	7,000 × 20 × 1 × 2 =	280		
.							10,320		
1)					220-01	20,000 × 2 × 119 × 2 =	9,520		
2)					220-01	20,000 × 10 × 2 × 2 =	800		
.							2,500		
1) ()					620-03	2,500,000 × 1 =	2,500		
.							1,950		
1)					210-04	7,000 × 30 × 1 × 3 =	630		
2)							780		
가)					210-06	80,000 × 2 × 3 =	480		
)					210-06	50,000 × 2 × 3 × 1 =	300		
3)					210-01	5,000 × 2 × 9 × 2 × 3 =	540		
							40,117,912	38,561,209	1,556,703
1.							3,705,905	3,453,523	252,382
가. ()							3,705,905		
1) (,)							3,683,527		
가) (176)							3,683,527		
(1) ()					620-01	3,659,742,000 × 1 =	3,659,742		
(2) ()					620-01	23,785,000 × 1 =	23,785		
2) ()							22,378		
가) (1)							22,378		
(1)					620-16	22,378,000 × 1 =	22,378		
2.							36,412,007	35,107,686	1,304,321
가. ()							36,412,007		
1)							36,412,007		

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						-		2018 (A)	2017 (B)	(A-B)
				가) ()				4,845,282		
				(1)	620-03	1,853,982,000 × 1 =		1,853,982		
				(2)	620-10	2,991,300,000 × 1 =		2,991,300		
				) ( )				18,901,361		
				(1)	620-03	18,901,361,000 × 1 =		18,901,361		
				) ( )				12,665,364		
				(1)	620-03	12,212,522,000 × 1 =		12,212,522		
				(2)	620-10	452,842,000 × 1 =		452,842		
								3,313,627	881,998	2,431,629
				1.				3,313,627	881,998	2,431,629
				가. ()				3,313,627		
				1)				2,447,727		
				가) (.)	620-03	2,369,747,000 × 1 =		2,369,747		
				) ( )	620-10	77,980,000 × 1 =		77,980		
				2)				845,000		
				가) (,)	620-03	845,000,000 × 1 =		845,000		
				3)				20,900		
				가) ()	620-03	20,900,000 × 1 =		20,900		
								46,880	46,337	543
								46,880	46,337	543
				1.				46,880	46,337	543
				가.				12,000		
				1) ()	620-03	1,000,000 × 6 =		6,000		
				2) ()	620-03	1,000,000 × 6 =		6,000		
				.				5,500		
				1)	210-01	820,000 × 1 =		820		
				2)	210-04	7,000 × 20 × 2 × 1 =		280		
				3)				1,000		
				가)	210-06	30,000 × 20 × 1 =		600		
)	210-06	20,000 × 20 × 1 =		400		
				4)	210-07	400,000 × 1 =		400		
				5) ()	620-03	1,500,000 × 1 =		1,500		

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					-		2018 (A)	2017 (B)	(A-B)
				6) ()	620-03	1,500,000 × 1 =	1,500		
				.			14,000		
				1) ()	620-03	1,000,000 × 7 =	7,000		
				2) ()	620-03	1,000,000 × 7 =	7,000		
				. 가			8,000		
				1) ()	620-03	1,000,000 × 4 =	4,000		
				2) ()	620-03	1,000,000 × 4 =	4,000		
				.			4,500		
				1) ()	620-03	2,250,000 × 1 =	2,250		
				2) ()	620-03	2,250,000 × 1 =	2,250		
				.			2,880		
				1) 가)	220-01	20,000 × 1 × 48 × 3 =	2,880		
							76,097,737	67,805,805	8,291,932
							70,793,903	62,800,349	7,993,554
							70,793,903	62,800,349	7,993,554
				1. 가.			70,793,903	62,800,349	7,993,554
				1) ()	620-02	5,331,579,000 =	5,331,579		
				2) ()	620-02	41,938,656,000 =	41,938,656		
				3) ()	620-02	23,523,668,000 =	23,523,668		
							5,303,834	5,005,456	298,378
							4,713,834	4,397,252	316,582
				1. 가. ()			4,713,834	4,397,252	316,582
				1) 가)			4,713,834		
				(1) ()	620-08	4,713,834,000 × 1 =	4,713,834		
							590,000	608,204	18,204
				1. 가. ()			590,000	608,204	18,204
				1)			590,000		

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					-		2018 (A)	2017 (B)	(A-B)
				가) (1) ()	620-09	590,000,000 × 1 =	590,000 590,000		
							59,762,511	5,885,325	53,877,186
							29,947,142	42,000	29,905,142
							29,947,142	42,000	29,905,142
				1. 가.			485,000	0	485,000
				1) 가)	620-04	485,000,000 × 1 =	485,000 485,000		
				2. 가.			7,292,000	0	7,292,000
				1) 가)	420-03	7,292,000,000 × 1 =	7,292,000 7,292,000		
				3. 가. ()			92,000	42,000	50,000
				1) 가)	620-03	63,000,000 × 1 =	92,000 63,000		
				)	620-03	14,000,000 × 1 =	14,000		
				)	620-03	15,000,000 × 1 =	15,000		
				4. 가. ()			5,212,742	0	5,212,742
				1) 가) 6 ()	410-01	5,212,742,000 × 1 =	5,212,742 5,212,742		
				5. 가. ()			16,865,400	0	16,865,400
				1) 가)	420-03	11,266,800,000 × 1 =	16,865,400 11,266,800		
				) 2	420-03	5,598,600,000 × 1 =	5,598,600		
							3,781,280	1,560,000	2,221,280
							3,781,280	1,560,000	2,221,280
				1. 가. ()			3,781,280	1,560,000	2,221,280
							3,781,280		

					-	2018 (A)	2017 (B)	(A-B)	
				1) 가)	420-03	3,781,280,000 × 1 =	3,781,280 3,781,280		
							26,034,089	4,283,325	21,750,764
							26,034,089	4,283,325	21,750,764
				1. 가.			25,373,329	4,283,325	21,090,004
				1) ()	620-04	40,000,000 × 40 =	2,400,000 1,600,000		
				2) ()	620-04	40,000,000 × 19 =	760,000		
				3) ()	620-11	40,000,000 × 1 =	40,000		
				가) . .			9,088,596		
				1)	420-03	8,113,887,000 × 1 =	8,113,887		
				2)	420-02	300,000,000 × 1 =	300,000		
				3)	420-04	135,000,000 × 1 =	135,000		
				4)	420-05	15,000,000 × 1 =	15,000		
				5)	430-01	524,709,000 × 1 =	524,709		
				.			9,227,000		
				1)	620-04	878,000,000 × 1 =	878,000		
				2)	620-04	1,594,000,000 × 1 =	1,594,000		
				3)	620-04	1,086,000,000 × 1 =	1,086,000		
				4)	620-04	1,688,000,000 × 1 =	1,688,000		
				5)	620-04	1,087,000,000 × 1 =	1,087,000		
				6)	620-04	430,000,000 × 1 =	430,000		
				7)	620-04	1,299,000,000 × 1 =	1,299,000		
				8) LED	620-04	607,000,000 × 1 =	607,000		
				9)	620-04	558,000,000 × 1 =	558,000		
				.			4,657,733		
				1)			4,657,733		
				가) (3)	420-03	2,029,995,000 =	2,029,995		
) (1)	420-03	604,808,000 =	604,808		
) (4)	420-03	2,022,930,000 =	2,022,930		
				2.			660,760	0	660,760
				가.			660,760		

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					-		2018 (A)	2017 (B)	(A-B)
				1) 가) · ()	420-03	220,320,000 =	220,320		
				2) 가) · ()	420-03	440,440,000 =	440,440		
							26,652	27,507	855
							26,652	27,507	855
							26,652	27,507	855
							13,152	14,007	855
				1. 가.			13,152	14,007	855
				1) 가)	210-04	7,000 × 20 × 1 × 4 =	560		
				2) 가)	210-01	100,000 × 8 × 1 =	800		
				3) 가)	210-01	136,000 × 2 =	272		
				4) 가)	210-02	2,000 × 2,400 =	4,800		
				5) 가)	210-02	20 × 40,000 =	800		
				6) 가)	210-01	100,000 × 1 =	100		
				) (가)	210-01	250,000 × 10 =	2,500		
				)			1,400		
				(1)	210-06	70,000 × 10 × 2 =	1,400		
				.			1,920		
				1)	220-01	20,000 × 8 × 12 =	1,920		
							13,500	13,500	0
				1. 가. ()			13,500	13,500	0
				1) 가) ()	620-03	4,500,000 × 2 =	9,000		
) ()	620-03	4,500,000 × 1 =	4,500		
							1,690,137	1,547,791	142,346
							793,074	768,546	24,528
							11,858	10,758	1,100

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					-		2018 (A)	2017 (B)	(A-B)
							11,858	10,758	1,100
				1.			9,558	8,658	900
				가.			3,928		
				1)	210-01	$4,000 \times 200 \times 2 =$	1,600		
				2)	210-01	$2,000 \times 200 \times 2 =$	800		
				3)	210-04	$7,000 \times 52 \times 1 \times 2 =$	728		
				4)			500		
				가)	210-06	$160,000 \times 1 \times 2 =$	320		
				)	210-06	$90,000 \times 1 \times 2 \times 1 =$	180		
				5)	210-01	$15,000 \times 1 \times 2.5 \times 2 \times 4 =$	300		
				.			3,020		
				1)	210-04	$7,000 \times 30 \times 1 \times 2 =$	420		
				2)	210-01	$10,000 \times 10 \times 11 =$	1,100		
				3)	220-01	$10,000 \times 15 \times 10 =$	1,500		
				.			2,610		
				1)	210-01	$6,000 \times 300 \times 1 =$	1,800		
				2)	210-04	$7,000 \times 30 \times 1 \times 3 =$	630		
				3)			180		
				가)	210-06	$30,000 \times 2 \times 3 =$	180		
				2.			2,300	2,100	200
				가.			2,300		
				1)	210-01	$3,000 \times 150 \times 1 =$	450		
				2)	210-01	$1,000 \times 150 \times 1 =$	150		
				3)	210-04	$7,000 \times 150 \times 1 \times 1 =$	1,050		
				4)			500		
				가)	210-06	$160,000 \times 2 \times 1 =$	320		
)	210-06	$90,000 \times 2 \times 1 \times 1 =$	180		
				5)	210-01	$15,000 \times 2 \times 2.5 \times 2 \times 1 =$	150		
							3,977	3,847	130
							3,977	3,847	130
				1.			2,100	2,100	0
				가.			2,100		

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					-	2018 (A)	2017 (B)	(A-B)	
				1)	210-01	35,000 × 10 × 4 =	1,400		
				2)	210-04	7,000 × 20 × 1 × 5 =	700		
				2.			1,877	1,747	130
				가.			690		
				1)	210-04	7,000 × 15 × 1 × 2 =	210		
				2)			300		
				가)	210-06	90,000 × 1 × 2 =	180		
				)	210-06	60,000 × 1 × 2 × 1 =	120		
				3)	210-01	5,000 × 1 × 9 × 2 × 2 =	180		
				.			987		
				1)	210-01	5,000 × 9 × 3 =	135		
				2)	210-01	300,000 × 2 × 1 =	600		
				3)	210-04	7,000 × 9 × 1 × 4 =	252		
				.			200		
				1)	210-01	100,000 × 2 × 1 =	200		
			가				315	315	0
			가				315	315	0
			1. 가				315	315	0
			가.	가			315		
			1)		210-04	7,000 × 15 × 3 × 1 =	315		
							19,725	13,425	6,300
							19,725	13,425	6,300
				1.			19,725	13,425	6,300
				가.			14,325		
				1)	210-01	80,000 × 5 × 2 =	800		
				2)	210-04	7,000 × 260 × 1 × 1 =	1,820		
				3) ()			860		
				가)	210-06	160,000 × 2 × 1 =	320		
)	210-06	90,000 × 2 × 1 × 3 =	540		
				4) ()			6,480		
				가)	210-06	80,000 × 18 × 2 =	2,880		
)	210-06	50,000 × 18 × 2 × 2 =	3,600		

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					-		2018 (A)	2017 (B)	(A-B)
				5)	210-01	$15,000 \times 13 \times 2.5 \times 3 \times 2 =$	2,925		
				6)	210-07	$400,000 \times 3 =$	1,200		
				7)	210-07	$60,000 \times 1 \times 4 =$	240		
				.			5,000		
				1)	240-01	$250,000 \times 20 \times 1 =$	5,000		
				.			400		
				1)	210-01	$400,000 \times 1 =$	400		
							208,572	303,663	95,091
							208,572	303,663	95,091
				1.			40,646	68,786	28,140
				가.			1,560		
				1)	210-01	$200,000 \times 1 \times 2 =$	400		
				2)	210-01	$500,000 \times 1 =$	500		
				3)	210-01	$55,000 \times 12 =$	660		
				.			38,616		
				1)	210-09	$3,018,000 \times 12 =$	36,216		
				2)	210-13	$2,400,000 \times 1 =$	2,400		
				.			470		
				1)			260		
				가)	210-06	$80,000 \times 1 \times 2 =$	160		
				)	210-06	$50,000 \times 1 \times 2 \times 1 =$	100		
				2)	210-04	$7,000 \times 15 \times 1 \times 2 =$	210		
				2.			111,646	171,777	60,131
				가.			111,646		
				1)	210-02	$9,303,800 \times 12 =$	111,646		
				3.			56,280	63,100	6,820
				가.			56,280		
				1)			56,280		
				가)	210-13	$28,000 \times 132 \times 12 =$	44,352		
)	210-13	$994,000 \times 12 =$	11,928		
							4,150	4,150	0
							4,150	4,150	0

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					-		2018 (A)	2017 (B)	(A-B)
				1.			4,150	4,150	0
				가.			1,639		
				1)	110-03	53,120 × 1 × 28 =	1,488		
				2)	320-05	1,488,000 × 1 × 4.5% =	67		
				3)	320-05	1,488,000 × 1 × 3.0% =	45		
				4)	320-05	1,488,000 × 1 × 0.8% =	12		
				5)	320-05	1,488,000 × 1 × 1.5% =	23		
				6)	320-05	54,000 × 1 × 6.55% =	4		
				.			360		
				1)	210-01	192,000 × 1 × 1 =	192		
				2)	210-04	7,000 × 12 × 1 × 2 =	168		
				.			1,696		
				1)	210-01	100,000 × 10 =	1,000		
				2)	210-13	696,000 × 1 =	696		
				.			175		
				1)	210-04	7,000 × 5 × 1 × 1 =	35		
				2)			140		
				가)	210-06	70,000 × 2 × 1 =	140		
				.			280		
				1)			280		
				가)	210-06	70,000 × 2 × 2 =	280		
							76,434	43,995	32,439
							76,434	43,995	32,439
				1.			10,895	7,235	3,660
				가.			5,415		
				1)			5,415		
				가)	210-01	50,000 × 40 =	2,000		
)	210-01	5,000 × 100 =	500		
)	210-01	55,000 × 1 × 3 =	165		
)	210-03	25,000 × 110 =	2,750		
				.			4,545		
				1)	210-01	150,000 × 10 =	1,500		

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					-	2018 (A)	2017 (B)	(A-B)	
				2)	210-04	7,000 × 30 × 1 × 3 =	630		
				3)	210-04	7,000 × 45 × 1 × 1 =	315		
				4)	210-05	7,000 × 30 × 10 =	2,100		
				.			935		
				1)			935		
				가)	210-01	55,000 × 3 × 1 =	165		
				)	210-04	7,000 × 110 × 1 × 1 =	770		
				2.			65,539	36,760	28,779
				가 .Wee			6,644		
				1)			4,012		
				가)	310-01	366,230 × 1 × 1 =	367		
				)	310-01	405,670 × 1 × 1 =	406		
				)	310-01	306,130 × 1 × 3 =	919		
				)	310-01	331,300 × 1 × 7 =	2,320		
				2)	310-01	7,000 × 1 × 20 × 12 =	1,680		
				3)	310-01	2,600 × 1 × 20 × 12 =	624		
				4)	310-01	327,600 × 1 × 1 =	328		
				.			15,998		
				1)			9,230		
				가)	310-01	331,300 × 1 × 1 =	332		
				)	310-01	366,230 × 1 × 11 =	4,029		
				)	310-01	405,670 × 1 × 12 =	4,869		
				2)	310-01	7,000 × 2 × 20 × 12 =	3,360		
				3)	310-01	2,600 × 2 × 20 × 12 =	1,248		
				4)	310-01	18,000 × 120 × 1 =	2,160		
				.			14,428		
				1)			9,164		
				가)	310-01	306,130 × 2 × 3 =	1,837		
)	310-01	331,300 × 2 × 4.5 =	2,982		
)	310-01	366,230 × 1 × 3 =	1,099		
)	310-01	405,670 × 1 × 8 =	3,246		
				2)	310-01	7,000 × 2 × 20 × 12 =	3,360		

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					-		2018 (A)	2017 (B)	(A-B)
				3)	310-01	2,600 × 2 × 20 × 12 =	1,248		
				4)	310-01	327,600 × 2 × 1 =	656		
				.			7,151		
				1)			4,519		
				가)	310-01	331,300 × 1 × 1 =	332		
				)	310-01	366,230 × 1 × 7 =	2,564		
				)	310-01	405,670 × 1 × 4 =	1,623		
				2)	310-01	7,000 × 1 × 20 × 12 =	1,680		
				3)	310-01	2,600 × 1 × 20 × 12 =	624		
				4)	310-01	327,600 × 1 × 1 =	328		
				.			21,318		
				1)			13,423		
				가)	310-01	306,130 × 2 × 4 =	2,450		
				)	310-01	331,300 × 2 × 7 =	4,639		
				)	310-01	366,230 × 2 × 2 =	1,465		
				)	310-01	405,670 × 2 × 6 =	4,869		
				2)	310-01	7,000 × 3 × 20 × 12 =	5,040		
				3)	310-01	2,600 × 3 × 20 × 12 =	1,872		
				4)	310-01	327,600 × 3 × 1 =	983		
							8,906	8,351	555
							7,895	7,340	555
				1.			2,560	2,740	180
				가.			1,720		
				1)	210-01	7,000 × 160 × 1 =	1,120		
				2)	210-01	50,000 × 5 × 1 =	250		
				3)	210-04	7,000 × 10 × 5 =	350		
				.			540		
				1)	210-01	9,000 × 60 × 1 =	540		
				.			300		
				1)			300		
				가)	210-06	30,000 × 3 × 2 =	180		
)	210-06	20,000 × 3 × 2 =	120		

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					-		2018 (A)	2017 (B)	(A-B)
				2.			3,195	3,030	165
				가.			3,195		
				1)	210-01	$3,000 \times 161 \times 5 =$	2,415		
				2)	210-04	$7,000 \times 15 \times 3 =$	315		
				3)			390		
				가)	210-06	$80,000 \times 1 \times 3 =$	240		
				)	210-06	$50,000 \times 1 \times 3 =$	150		
				4)	210-01	$15,000 \times 1 \times 2.5 \times 2 \times 1 =$	75		
				3.			2,140	1,570	570
				가.			2,140		
				1)	210-01	$5,000 \times 130 \times 1 =$	650		
				2)	210-01	$4,500 \times 130 \times 1 =$	585		
				3)	210-04	$7,000 \times 35 \times 1 =$	245		
				4)			390		
				가)	210-06	$80,000 \times 3 \times 1 =$	240		
				)	210-06	$50,000 \times 3 \times 1 \times 1 =$	150		
				5)	210-01	$5,000 \times 3 \times 9 \times 1 \times 2 =$	270		
							1,011	1,011	0
				1.			1,011	1,011	0
				가.			1,011		
				1)	210-01	$225,000 \times 3 \times 1 =$	675		
				2)	210-04	$7,000 \times 6 \times 1 \times 8 =$	336		
							271,216	245,219	25,997
							3,286	3,286	0
				1.			3,286	3,286	0
				가.			3,286		
				1)	210-01	$200,000 \times 4 \times 2 =$	1,600		
				2)	210-02	$50,000 \times 27 \times 1 =$	1,350		
				3)	210-04	$7,000 \times 6 \times 1 \times 8 =$	336		
							267,930	241,933	25,997
				1.			57,686	30,850	26,836
				가.			10,610		

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						-		2018 (A)	2017 (B)	(A-B)
					1)			7,460		
					가)	()	430-01 850,000 × 3 =	2,550		
)		430-01 260,000 × 8 =	2,080		
)		430-01 1,190,000 × 2 =	2,380		
					)		430-01 450,000 × 1 =	450		
					2)			3,150		
					가)		430-01 1,350,000 × 1 =	1,350		
					)		430-01 200,000 × 5 =	1,000		
					)		430-01 800,000 × 1 =	800		
					.			11,940		
					1)			4,440		
					가)	()	430-01 850,000 × 4 =	3,400		
					)		430-01 260,000 × 4 =	1,040		
					2)		430-01 150,000 × 50 =	7,500		
					.			10,020		
					1)			9,620		
					가)	()	430-01 850,000 × 9 =	7,650		
					)		430-01 260,000 × 3 =	780		
					)		430-01 1,190,000 × 1 =	1,190		
					2)			400		
					가)		430-01 200,000 × 2 =	400		
					.			3,500		
					1)			2,180		
					가)		430-01 800,000 × 1 =	800		
					)		430-01 100,000 × 1 × 10 =	1,000		
					)		430-01 38,000 × 1 × 10 =	380		
					2)			1,320		
					가)		210-13 50,000 × 1 × 12 =	600		
)		210-13 60,000 × 1 × 12 =	720		
					.			9,700		
					1)			9,700		
					가)	()	430-01 850,000 × 8 =	6,800		

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						-		2018 (A)	2017 (B)	(A-B)
)		430-01	260,000 × 2 =	520		
)		430-01	1,190,000 × 2 =	2,380		
				.				11,916		
				1)				8,916		
				가)	()	430-01	850,000 × 2 =	1,700		
				)		430-01	260,000 × 8 =	2,080		
				)		430-01	1,190,000 × 1 =	1,190		
				)		430-01	3,946,000 × 1 =	3,946		
				2)				2,200		
				가)		430-01	250,000 × 2 =	500		
				)		430-01	200,000 × 4 =	800		
				)		430-01	400,000 × 1 =	400		
				)		430-01	500,000 × 1 =	500		
				3)				800		
				가)		210-01	5,000 × 160 =	800		
				2.				210,244	211,083	839
				가.				154,500		
				1)				119,610		
				가)		210-02	120 × 996,750m ² =	119,610		
				2)				29,040		
				가)		210-02	220,000 × 132 =	29,040		
				3)				5,850		
				가)		210-02	45,000 × 130 =	5,850		
				.				3,860		
				1)				3,860		
				가)		210-01	500,000 × 5 =	2,500		
)		210-01	500,000 × 2 =	1,000		
)		210-01	30,000 × 12 =	360		
				.				678		
				1)				678		
				가)		210-01	10,000 × 3 × 10 =	300		
)		210-04	7,000 × 3 × 3 × 6 =	378		

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					-		2018 (A)	2017 (B)	(A-B)
				.			49,456		
				1)			49,456		
				가)	210-02	200,000 × 2 × 9 =	3,600		
)	210-02	170,000 × 2 × 9 =	3,060		
)	210-02	7,000 × 2 × 9 =	126		
				)	210-02	15,000 × 2 × 9 =	270		
				)	210-08	200,000 × 2 × 6 =	2,400		
				)	210-09	1,000,000 × 2 × 2 =	4,000		
				)	210-13	18,000,000 × 2 =	36,000		
				.			1,750		
				1)			1,750		
				가)	210-06	70,000 × 5 × 5 =	1,750		
							41,440	3,940	37,500
							41,440	1,440	40,000
				1.			41,440	1,440	40,000
				가.			1,440		
				1)	210-01	60,000 × 3 × 1 =	180		
				2)	210-04	7,000 × 6 × 1 × 10 =	420		
				3)			840		
				가)	210-06	70,000 × 6 × 2 =	840		
				.			40,000		
				1)			40,000		
				가)	620-03	40,000,000 × 1 =	40,000		
							1,080	1,080	0
							1,080	1,080	0
				1.			1,080	1,080	0
				가.			1,080		
				1)	210-01	7,000 × 120 × 1 =	840		
				2)	210-01	25,000 × 4 × 1 =	100		
				3)	210-04	7,000 × 20 × 1 × 1 =	140		
							125,631	103,843	21,788
							125,631	103,843	21,788

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					-		2018 (A)	2017 (B)	(A-B)
				1.			100,631	88,843	11,788
				가.		()	1,800		
				1)			1,800		
				가)	210-01	$38,000 \times 5 =$	190		
)	210-04	$7,000 \times 10 \times 5 =$	350		
				)			900		
				(1)	210-06	$80,000 \times 5 =$	400		
				(2)	210-06	$50,000 \times 5 \times 1 \times 2 =$	500		
				)	210-01	$5,000 \times 9 \times 2 \times 4 =$	360		
				.		()	800		
				1)			800		
				가)	210-01	$2,550 \times 100 =$	255		
				)	210-04	$7,000 \times 30 \times 1 \times 1 =$	210		
				)			200		
				(1)	210-06	$100,000 \times 2 =$	200		
				)	210-01	$5,000 \times 1 \times 9 \times 3 =$	135		
				.		()	87,471		
				1)	110-04	$1,985,600 \times 2 \times 12 =$	47,655		
				2)가	110-04	$40,000 \times 12 \times 2 =$	960		
				3)	110-04	$460,000 \times 4 \times 2 =$	3,680		
				4)	110-04	$16,000 \times 10 \times 12 \times 2 =$	3,840		
				5)	110-04	$130,000 \times 12 \times 2 =$	3,120		
				6)	110-04	$60,000 \times 12 \times 2 =$	1,440		
				7) 가	110-04	$500,000 \times 2 \times 2 =$	2,000		
				8)	110-04	$75,000 \times 15 \times 2 =$	2,250		
				9)	110-04	$250,000 \times 2 \times 2 =$	1,000		
				10)	110-04	$27,000 \times 11 \times 12 \times 2 =$	7,128		
				11)	110-04	$110,000 \times 12 \times 2 =$	2,640		
				12)	110-04	$350,000 \times 1 \times 2 =$	700		
				13)	320-12	$85,000 \times 12 \times 2 =$	2,040		
				14)	320-12	$65,000 \times 12 \times 2 =$	1,560		
				15)	320-12	$30,000 \times 12 \times 2 =$	720		

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						-		2018 (A)	2017 (B)	(A-B)
					16)	320-12	20,000 × 12 × 2 =	480		
					17)	320-12	2,400 × 12 × 2 =	58		
					18)	320-12	3,100,000 × 2 =	6,200		
					.		()	10,000		
					1)			10,000		
					가)	210-06	90,000 × 1 × 30 =	2,700		
					)	210-06	60,000 × 1 × 30 × 1 =	1,800		
					)	210-01	5,000 × 9 × 20 × 2 =	1,800		
					)	210-01	70,000 × 30 =	2,100		
					)	210-04	7,000 × 10 × 15 =	1,050		
					)	210-01	2,000 × 275 =	550		
					.			560		
					1)	220-01	20,000 × 14 × 2 =	560		
					2.			25,000	15,000	10,000
					가.		()	25,000		
					1)			25,000		
					가)	320-02	25,000,000 × 1 =	25,000		
								19,770	25,960	6,190
								19,770	25,960	6,190
					1.			19,770	25,960	6,190
					가.			19,770		
					1)	210-01	45,000 × 1 × 12 =	540		
					2)	210-13	357,500 × 4 =	1,430		
					3)	220-01	20,000 × 15 × 4 × 12 =	14,400		
					4) BTL 가	220-01	20,000 × 17 × 10 =	3,400		
								897,063	779,245	117,818
								897,063	779,245	117,818
								897,063	779,245	117,818
					1.			4,600	4,600	0
					가.			4,600		
					1)	210-01	20,000 × 115 × 2 =	4,600		
					2.			44,500	45,300	800

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						-		2018 (A)	2017 (B)	(A-B)
					가.			2,000		
					1)	230-02	200,000 × 10 =	2,000		
					.			2,000		
					1)	230-02	200,000 × 10 =	2,000		
					.			2,000		
					1)	230-02	200,000 × 10 =	2,000		
					.			1,500		
					1)	230-02	150,000 × 10 =	1,500		
					.			37,000		
					1)	230-02	3,700,000 × 10 =	37,000		
					3.			25,700	25,700	0
					가.			800		
					1)	210-15	400,000 × 2 =	800		
					.			23,700		
					1) /	210-01	700,000 × 12 =	8,400		
					2)	210-01	275,000 × 12 =	3,300		
					3)	210-09	1,000,000 × 12 =	12,000		
					.			1,200		
					1)	210-09	100,000 × 12 =	1,200		
					4.			173,536	125,126	48,410
					가.			149,156		
					1)			41,156		
					가)	210-13	231,000 × 12 =	2,772		
					)	210-13	132,000 × 12 =	1,584		
					)	210-13	200,000 × 5 =	1,000		
					)	210-13	165,000 × 12 =	1,980		
					)	210-13	150,000 × 12 =	1,800		
					)	210-13	440,000 × 2 =	880		
)	210-13	440,000 × 12 =	5,280		
)	210-13	400,000 × 12 =	4,800		
)	210-13	1,270,000 × 12 =	15,240		
)	210-13	405,000 × 12 =	4,860		

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						-		2018 (A)	2017 (B)	(A-B)
)			210-13	80,000 × 12 =	960		
			2)					103,500		
			가)			210-09	3,400,000 × 12 =	40,800		
)			210-09	14,000,000 × 1 =	14,000		
			)			420-03	20,300,000 × 1 =	20,300		
			)			210-01	1,700,000 × 10 =	17,000		
			)	( )		210-09	800,000 × 10 =	8,000		
			)	( )		210-01	300,000 × 10 =	3,000		
			)			210-03	100,000 × 4 =	400		
			3)					4,500		
			가)			430-01	200,000 × 15 =	3,000		
			)			430-01	50,000 × 30 =	1,500		
			.					24,380		
			1)					24,380		
			가)			210-13	110,000 × 12 =	1,320		
			)			210-13	165,000 × 12 =	1,980		
			)			210-13	121,000 × 12 =	1,452		
			)			210-13	220,000 × 12 =	2,640		
			)			210-13	200,000 × 12 =	2,400		
			)			210-13	1,059,000 × 12 =	12,708		
			)	( )		210-13	200,000 × 5 =	1,000		
			)			210-13	440,000 × 2 =	880		
			5.					648,727	578,519	70,208
			가.					48,280		
			1)					5,424		
			가)			210-01	160,000 × 18 × 80% =	2,304		
			)			210-01	120,000 × 18 × 75% =	1,620		
)	/		210-01	1,000,000 × 1 × 80% =	800		
)			210-09	2,000,000 × 1 × 35% =	700		
			2)					6,804		
			가)			210-05	7,000 × 18 × 5 × 12 × 90% =	6,804		
			3)					31,492		

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						-		2018 (A)	2017 (B)	(A-B)
					가)	220-01	$40,500 \times 18 \times 4 \times 12 \times 90\% =$	31,492		
					4)			1,200		
					가)	250-02	$100,000 \times 12 =$	1,200		
					5)			3,360		
					가)	230-01	$350,000 \times 12 \times 80\% =$	3,360		
					.			51,436		
					1)			6,452		
					가)	210-01	$160,000 \times 19 \times 80\% =$	2,432		
					)	210-01	$120,000 \times 19 \times 75\% =$	1,710		
					) /	210-01	$1,000,000 \times 1 \times 65\% =$	650		
					)	210-09	$2,000,000 \times 1 \times 35\% =$	700		
					)	210-13	$80,000 \times 12 =$	960		
					2)			7,182		
					가)	210-05	$7,000 \times 19 \times 5 \times 12 \times 90\% =$	7,182		
					3)			33,242		
					가)	220-01	$40,500 \times 19 \times 4 \times 12 \times 90\% =$	33,242		
					4)			1,200		
					가)	250-02	$100,000 \times 12 =$	1,200		
					5)			3,360		
					가)	230-01	$350,000 \times 12 \times 80\% =$	3,360		
					.			56,480		
					1)			7,024		
					가)	210-01	$160,000 \times 18 \times 80\% =$	2,304		
					)	210-01	$120,000 \times 18 \times 75\% =$	1,620		
					)	210-01	$40,000 \times 1 \times 10 =$	400		
					) /	210-01	$1,000,000 \times 2 \times 100\% =$	2,000		
					)	210-09	$2,000,000 \times 1 \times 35\% =$	700		
					2)			6,804		
					가)	210-05	$7,000 \times 18 \times 5 \times 12 \times 90\% =$	6,804		
					3)			31,492		
					가)	220-01	$40,500 \times 18 \times 4 \times 12 \times 90\% =$	31,492		
					4)			5,400		

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						-		2018 (A)	2017 (B)	(A-B)
				가)		250-02	350,000 × 12 =	4,200		
)		250-02	100,000 × 12 =	1,200		
				5)				3,360		
				가)		230-01	350,000 × 12 × 80% =	3,360		
				6)				2,400		
				가)		230-01	250,000 × 12 × 80% =	2,400		
				.				47,154		
				1)				6,424		
				가)		210-01	160,000 × 18 × 80% =	2,304		
				)		210-01	120,000 × 18 × 75% =	1,620		
				) /		210-01	1,000,000 × 1 × 80% =	800		
				)		210-09	2,000,000 × 1 × 35% =	700		
				)		210-15	500,000 × 2 =	1,000		
				2)				6,426		
				가)		210-05	7,000 × 17 × 5 × 12 × 90% =	6,426		
				3)				29,744		
				가)		220-01	40,500 × 17 × 4 × 12 × 90% =	29,744		
				4)				1,200		
				가)		250-02	100,000 × 12 =	1,200		
				5)				3,360		
				가)		230-01	350,000 × 12 × 80% =	3,360		
				.				395,397		
				1)				10,294		
				가)		210-01	160,000 × 31 × 80% =	3,968		
				)		210-01	120,000 × 31 × 80% =	2,976		
				) ,		210-01	40,000 × 2 × 10 =	800		
				) /		210-01	1,000,000 × 1 × 85% =	850		
)		210-09	2,000,000 × 1 × 35% =	700		
)		210-09	100,000 × 10 =	1,000		
				2)				11,718		
				가)		210-05	7,000 × 31 × 5 × 12 × 90% =	11,718		
				3)				54,237		

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						-		2018 (A)	2017 (B)	(A-B)
					가)	220-01	$40,500 \times 31 \times 4 \times 12 \times 90\% =$	54,237		
					4)			66,320		
					가)	430-01	$23,000,000 \times 2 =$	46,000		
					)	210-10	$80,000 \times 10 \times 12 =$	9,600		
					)	210-10	$600,000 \times 10 =$	6,000		
					)	210-10	$400,000 \times 10 =$	4,000		
					)	210-10	$60,000 \times 12 =$	720		
					5)			30,150		
					가)	210-06	$50,000 \times 1 \times 365 =$	18,250		
					)	210-06	$50,000 \times 2 \times 119 =$	11,900		
					6)			28,870		
					가)	230-01	$2,200,000 \times 12 \times 80\% =$	21,120		
					)	230-01	$250,000 \times 12 \times 80\% =$	2,400		
					) 가	230-01	$40,000 \times 100 =$	4,000		
					) 가	230-01	$30,000 \times 45 =$	1,350		
					7)			13,200		
					가)	250-02	$650,000 \times 12 =$	7,800		
					)	250-02	$350,000 \times 12 =$	4,200		
					)	250-02	$100,000 \times 12 =$	1,200		
					8)	230-01	$355,000 \times 12 \times 80\% =$	3,408		
					9)			19,800		
					가)	210-08	$1,650,000 \times 12 =$	19,800		
					10)		()	123,800		
					가)	210-02	$7,600,000 \times 12 =$	91,200		
					)	210-02	$2,100,000 \times 12 =$	25,200		
					)	210-02	$300,000 \times 12 =$	3,600		
					)	210-02	$150,000 \times 2 =$	300		
					)	210-02	$3,500,000 \times 1 =$	3,500		
					11)		()	33,600		
					가)	210-02	$1,500,000 \times 12 =$	18,000		
)	210-02	$350,000 \times 12 =$	4,200		
)	210-02	$100,000 \times 12 =$	1,200		

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						-		2018 (A)	2017 (B)	(A-B)
)		210-02	450,000 × 12 =	5,400		
) 가		210-02	300,000 × 12 =	3,600		
)		210-02	100,000 × 12 =	1,200		
				.				49,980		
				1)				7,124		
				가)		210-01	160,000 × 18 × 80% =	2,304		
				)		210-01	120,000 × 18 × 75% =	1,620		
				) /		210-01	1,500,000 × 1 × 100% =	1,500		
				)		210-09	2,000,000 × 1 × 35% =	700		
				)		210-09	100,000 × 10 =	1,000		
				2)				6,804		
				가)		210-05	7,000 × 18 × 5 × 12 × 90% =	6,804		
				3)				31,492		
				가)		220-01	40,500 × 18 × 4 × 12 × 90% =	31,492		
				4)				1,200		
				가)		250-02	100,000 × 12 =	1,200		
				5)				3,360		
				가)		230-01	350,000 × 12 × 80% =	3,360		