

051 - 01

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: 2018.1.1. ~ 2018.12.31.

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			= -	/
	2,001,525,549	1,901,614,689	99,910,860	5.3%
	1,751,499,629	1,675,301,098	76,198,531	4.5%
	236,918,274	215,539,056	21,379,218	9.9%
	2,503,456	2,226,516	276,940	12.4%
	1,742,149	673,416	1,068,733	158.7%
	2,814,171	1,872,042	942,129	50.3%
	271,697	231,471	40,226	17.4%
	54,552	17,464	37,088	212.4%
	5,126,533	5,011,747	114,786	2.3%
	595,088	741,879	146,791	19.8%

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			= -	/
	2,001,525,549	1,893,226,260	108,299,289	5.7%
	1,542,746,177	1,481,974,255	60,771,922	4.1%
	43,263,613	36,627,199	6,636,414	18.1%
	279,115,038	256,821,818	22,293,220	8.7%
	0	10,660	10,660	
	136,400,721	117,792,328	18,608,393	15.8%

01 - 04

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		3,000	0	3,000	
		3,000	0	3,000	
		3,000	0	3,000	

01 - 04 - 01		
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1.			3,000 0 3,000
[]			3,000 0 3,000
가.	210	150,000 × 20 =	3,000 0 3,000

	0	3,000	0	0	0	0	0	3,000
	0	0	0	0	0	0	3,000	3,000

051 - 02

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	125,582,630	90,195,221	35,387,409	39.2%
	14,579,092	6,650,518	7,928,574	119.2%
	6,780,447	1,682,295	5,098,152	303.0%
	1,207,392	709,900	497,492	70.1%
	725,750	252,070	473,680	187.9%
	253,327	225,403	27,924	12.4%
	15,878,155	14,500,404	1,377,751	9.5%
	11,783,990	9,050,916	2,733,074	30.2%
	1,271,769	1,017,684	254,085	25.0%
	731,426	507,641	223,785	44.1%
	9,617,634	5,529,921	4,087,713	73.9%
	3,461,481	2,620,988	840,493	32.1%
	12,881,070	7,148,412	5,732,658	80.2%
	3,540,000	3,386,966	153,034	4.5%

			= -	/
ICT	1,325,838	5,242,654	3,916,816	74.7%
	11,227,304	7,289,039	3,938,265	54.0%
	3,962,593	4,456,281	493,688	11.1%
	1,001,889	525,817	476,072	90.5%
	1,887,785	991,354	896,431	90.4%
	4,302,216	3,492,880	809,336	23.2%
	1,722,127	871,109	851,018	97.7%
	3,431,409	1,832,980	1,598,429	87.2%
가	3,745,774	3,799,018	53,244	1.4%
가	27,400	24,220	3,180	13.1%
	2,076,230	1,613,180	463,050	28.7%
	1,675,127	124,118	1,551,009	1,249.6%
	436,405	418,453	17,952	4.3%
	6,049,000	6,231,000	182,000	2.9%

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			= -	/
	125,582,630	90,187,374	35,395,256	39.2%
	707,010	638,590	68,420	10.7%
	41,262,018	31,461,776	9,800,242	31.1%
	6,948,113	4,967,178	1,980,935	39.9%
	1,112,270	7,038,665	5,926,395	84.2%
	75,553,219	46,081,165	29,472,054	64.0%

02 - 01

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: 2018.1.1. ~ 2018.12.31.

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		137,702	134,118	3,584	2.7%
		137,702	134,118	3,584	2.7%
		137,702	134,118	3,584	2.7%

02 - 01 - 03

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()2018	() -	()
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: 2018.1.1. ~ 2018.12.31.

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137,702	134,118	3,584	2.7%

137,702					

() - () () (:)

				137,702	134,118	3,584
1.				137,702	134,118	3,584
[]			137,702	134,118	3,584
가.1				67,226		
1) 2017				60,000		
가)	210		$2,000 \times 30,000 =$	60,000		
2) 2018				7,226		
가)가	210		$500,000 \times 4 =$	2,000		
) ()	210		$60,000 \times 1 \times 5 =$	300		
) ()	210		$40,000 \times 7 \times 5 =$	1,400		
) ()	210		$30,000 \times 8 \times 5 =$	1,200		
) ()	210		$40,000 \times 5 \times 1 =$	200		
) ()	210		$30,000 \times 5 \times 1 =$	150		
) ()	210		$60,000 \times 4 \times 2 =$	480		
) ()	210		$30,000 \times 4 \times 2 =$	240		
)	210		$40,000 \times 2 \times 2 =$	160		
) ()	210		$30,000 \times 2 \times 2 =$	120		
)	210		$8,000 \times 9 \times 8 =$	576		
)	230		$10,000 \times 10 \times 4 =$	400		
.				70,476		
1) 2017				60,000		
가)	210		$2,000 \times 30,000 =$	60,000		
2) 2018				10,476		
가)가	210		$500,000 \times 4 =$	2,000		
) ()	210		$60,000 \times 1 \times 8 =$	480		
) ()	210		$40,000 \times 7 \times 8 =$	2,240		

() - () () (:)

) ()	210	$30,000 \times 8 \times 8 =$	1,920		
)	210	$40,000 \times 5 \times 2 =$	400		
) ()	210	$30,000 \times 5 \times 2 =$	300		
) ()	210	$60,000 \times 4 \times 2 =$	480		
) ()	210	$30,000 \times 4 \times 2 =$	240		
) ()	210	$40,000 \times 5 \times 4 =$	800		
) ()	210	$30,000 \times 5 \times 4 =$	600		
)	210	$8,000 \times 9 \times 8 =$	576		
)	230	$10,000 \times 11 \times 4 =$	440		

	0	137,702	0	0	0	0	0	0	137,702
	0	60,000	0	0	0	0	0	77,702	137,702

02 - 02

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: 2018.1.1.~ 2018.12.31.

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		1,507	1,472	35	2.4%
		1,507	1,472	35	2.4%
		1,507	1,472	35	2.4%

02 - 02 - 01

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()2018	() -	()
() -	()	

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: 2018.1.1. ~ 2018.12.31.

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(: %)

		= -	/
1,507	1,472	35	2.4%

1,507					

() - () () (:)

1.				1,507	1,472 35
[]				1,507	1,472 35
가.				1,507	
1)				160	
가) ()	210	90,000 × 1 × 1 =	90		
) ()	210	70,000 × 1 × 1 =	70		
2)	210	14,000 × 4 × 2 =	112		
3)			550		
가) ()	210	60,000 × 1 × 3 =	180		
) ()	210	30,000 × 1 × 3 =	90		
) ()	210	40,000 × 2 × 2 =	160		
) ()	210	30,000 × 2 × 2 =	120		
4)			370		
가) ()	210	60,000 × 1 × 1 =	60		
) ()	210	30,000 × 1 × 1 =	30		
) ()	210	40,000 × 4 × 1 =	160		
) ()	210	30,000 × 4 × 1 =	120		
5)	230	15,000 × 7 × 3 =	315		

	0	1,507	0	0	0	0	0	0	1,507
	0	0	0	0	0	0	0	1,507	1,507

02 - 04

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()2018	()	() -
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: 2018.1.1. ~ 2018.12.31.

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				= -	/
		13,770	16,180	2,410	14.9%
		13,770	16,180	2,410	14.9%
		13,770	16,180	2,410	14.9%

02 - 04 - 01

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()2018	() -	()
() -	()	

1.

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: 2018.1.1. ~ 2018.12.31.

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(: %)

		= -	/
13,770	16,180	2,410	14.9%

13,770					

() - () () (:)

1.				13,770	16,180
[]				13,770	16,180
가.				13,770	
1)	210	$14,000 \times 20 \times 2 =$		560	
2)	210	$7,000 \times 50 \times 2 =$		700	
3)	210	$300,000 \times 1 =$		300	
4) ()	210	$90,000 \times 1 \times 2 =$		180	
5) ()	210	$70,000 \times 1 \times 2 =$		140	
6)	210	$500,000 \times 2 =$		1,000	
7)	210	$8,000 \times 40 \times 2 =$		640	
8)				9,050	
가)	210	$200,000 \times 30 =$		6,000	
)	210	$800,000 \times 1 =$		800	
)	210	$60,000 \times 30 =$		1,800	
)	210	$15,000 \times 30 =$		450	
9)	230	$15,000 \times 40 \times 2 =$		1,200	

	0	13,770	0	0	0	0	0	13,770
	0	0	0	0	0	0	13,770	13,770

02 - 09

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()2018	()	() -
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: 2018.1.1. ~ 2018.12.31.

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				= -	/
		80,955	70,950	10,005	14.1%
		80,955	70,950	10,005	14.1%
		80,955	70,950	10,005	14.1%

02 - 09 - 02

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()2018	() -	()
() -	()	

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2.

(2017.3.30)

3.

: 2018.1.1. ~ 2018.12.31.

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(: %)

		= -	/
80,955	70,950	10,005	14.1%

80,955					

() - () () (:)

1.				80,955	70,950	10,005
[]				80,955	70,950	10,005
가 .				65,600		
1)	210		5,000,000 × 12 =	60,000		
2) 가	210		250,000 × 7 =	1,750		
3) 4.0	440		3,850,000 × 1 =	3,850		
.				15,355		
1)	210		3,000 × 250 =	750		
2)				115		
가)	210		115,000 × 1 =	115		
3)				4,320		
가)	210		15,000 × 15 × 12 =	2,700		
)	210		15,000 × 9 × 12 =	1,620		
4)				10,170		
가)	430		14,000 × 450 =	6,300		
)	430		10,000 × 200 =	2,000		
)	430		185,000 × 2 =	370		
)	430		50,000 × 30 =	1,500		

	0	66,935	0	14,020	0	0	0	80,955
	0	0	0	0	0	0	80,955	80,955

				= -	/
		1,092,658	1,046,475	46,183	4.4%
		11,120	8,528	2,592	30.4%
		11,120	8,528	2,592	30.4%
		1,081,538	1,037,947	43,591	4.2%
		1,081,538	1,037,947	43,591	4.2%

02 - 11 - 01

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()2018	() -	()
() -	()	

1.

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2.

(2016.2.)
(2017.1.)

3.

: 2018.1.1. ~ 2018.12.31.

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(: %)

		= -	/
11,120	8,528	2,592	30.4%

11,120					

() - () () (:)

1.				11,120	8,528
[]				11,120	8,528
가.				11,120	
1)	210	14,000 × 240 =		3,360	
2)	210	15,000 × 270 =		4,050	
3) ()				2,240	
가)	210	40,000 × 8 × 4 =		1,280	
)	210	30,000 × 8 × 4 =		960	
4) (3)				550	
가)	210	70,000 × 5 =		350	
)	210	40,000 × 5 =		200	
5)	210	14,000 × 5 × 6 =		420	
6)	210	100,000 × 1 =		100	
7)	230	10,000 × 10 × 4 =		400	

	0	11,120	0	0	0	0	0	11,120
	0	0	0	0	0	0	11,120	11,120

02 - 11 - 02

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()2018	() -	()
() -	()	

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(2016.2.)
(STEAM) (2017.1.)
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: 2018.1.1. ~ 2018.12.31.

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(: %)

		= -	/
1,081,538	1,037,947	43,591	4.2%

1,081,538					

() - () () (:)

				1,081,538	1,037,947	43,591
1.				2,500	2,500	0
[]			2,500	2,500	0
가.				2,500		
1)	210	1,000,000 × 2 =		2,000		
2)	210	250,000 × 2 =		500		
2.				593,947	704,411	110,464
[	]			593,947	704,411	110,464
가.				85,540		
1)	210	100,000 × 12 =		1,200		
2)	210	1,500,000 × 12 =		18,000		
3)				38,400		
가)	210	800,000 × 4 × 12 =		38,400		
4)	210	2,000,000 × 1 =		2,000		
5)	210	2,500,000 × 1 =		2,500		
6)	210	55,000 × 8 × 12 =		5,280		
7)	210	200,000 × 3 × 1 =		600		
8)				14,560		
가) DID	430	2,000,000 × 2 =		4,000		
)	430	3,520,000 × 3 =		10,560		
9)				3,000		
가)	430	3,000,000 × 1 =		3,000		
.				16,600		
1)	210	300 × 20,000 =		6,000		
2)	210	2,000 × 1,500 =		3,000		
3) ()	210	800,000 × 2 =		1,600		

() - () () (:)

4)				600	
가)	210		$300,000 \times 2 =$	600	
5)				5,400	
가)	210		$2,000 \times 500 =$	1,000	
)	210		$14,000 \times 200 =$	2,800	
)	230		$10,000 \times 12 \times 4 =$	480	
) ()	210		$40,000 \times 8 \times 2 =$	640	
) ()	210		$30,000 \times 8 \times 2 =$	480	
.				5,400	
1)				5,400	
가)	210		$400,000 \times 6 \times 1 =$	2,400	
)	210		$500,000 \times 6 \times 1 =$	3,000	
.				90,096	
1)	210		$3,600,000 \times 12 =$	43,200	
2)	210		$1,000,000 \times 12 =$	12,000	
3) ()	210		$2,908,000 \times 1 \times 12 =$	34,896	
.				52,431	
1)	210		$2,785,900 \times 1 \times 12 =$	33,431	
2)	210		$4,700,000 \times 2 =$	9,400	
3)	210		$1,600,000 \times 6 =$	9,600	
.				102,380	
1)	430		$100,000,000 \times 1 =$	100,000	
2) () ()	210		$60,000 \times 6 \times 3 =$	1,080	
3) () ()	210		$30,000 \times 6 \times 3 =$	540	
4) 가 ()	210		$60,000 \times 5 \times 1 =$	300	
5) 가 ()	210		$30,000 \times 5 \times 1 =$	150	

() - () () (:)

6)		230	$10,000 \times 8 \times 3 =$	240	
7) 가		230	$10,000 \times 7 \times 1 =$	70	
.				241,500	
1) ()				195,100	
가)		430	$166,300,000 \times 1 =$	166,300	
)		430	$28,800,000 \times 1 =$	28,800	
2) ()		210	$3,700,000 \times 12 =$	44,400	
3)		210	$5,000 \times 200 \times 2 =$	2,000	
3.				146,393	96,288
[]				146,393	96,288
가.				27,800	
1)		210	$1,300 \times 100 =$	130	
2)		210	$70,000 \times 2 =$	140	
3)		210	$400,000 \times 2 =$	800	
4)		210	$30,000 \times 80 =$	2,400	
5) ()				540	
가) ()		210	$45,000 \times 1 \times 8 =$	360	
) ()		210	$45,000 \times 1 \times 4 =$	180	
6)				800	
가)		210	$50,000 \times 4 \times 4 =$	800	
7)				2,520	
가) ()		210	$40,000 \times 12 \times 3 =$	1,440	
) ()		210	$30,000 \times 12 \times 3 =$	1,080	
8)				18,190	
가)		210	$40,000 \times 40 \times 5 =$	8,000	
) 2		210	$90,000 \times 2 \times 2 =$	360	

() - () () (:)

)	(2)	210	$60,000 \times 2 \times 2 \times 2 =$	480	
)	(3)	210	$70,000 \times 6 \times 2 =$	840	
)	(3)	210	$40,000 \times 2 \times 6 \times 2 =$	960	
)		210	$8,000 \times 90 \times 2 =$	1,440	
)		210	$1,500 \times 100 \times 5 =$	750	
)		230	$10,000 \times 10 \times 2 =$	200	
)		210	$300,000 \times 2 \times 3 =$	1,800	
)		210	$200,000 \times 2 =$	400	
)		210	$10,000 \times 100 =$	1,000	
)		210	$14,000 \times 100 =$	1,400	
)	( ) (	210	$40,000 \times 4 \times 2 =$	320	
)	( ) (	210	$30,000 \times 4 \times 2 =$	240	
9)				1,000	
가)		210	$8,000 \times 20 =$	160	
)	()	210	$70,000 \times 12 =$	840	
10)	,	230	$10,000 \times 12 \times 2 =$	240	
11)		210	$1,000 \times 500 =$	500	
12)		230	$10,000 \times 15 \times 2 =$	300	
13)		210	$8,000 \times 15 \times 2 =$	240	
.				41,614	
1)		210	$1,300 \times 520 =$	676	
2)		210	$200,000 \times 4 =$	800	
3)				4,746	
가)	()	210	$40,000 \times 21 \times 3 =$	2,520	
)	()	210	$30,000 \times 21 \times 3 =$	1,890	
)		210	$8,000 \times 21 \times 2 =$	336	

() - () () (:)

4)	1				2,450
가)		210	$8,000 \times 25 \times 2 =$		400
)	()	210	$60,000 \times 15 =$		900
)	()	210	$30,000 \times 15 =$		450
)	()	210	$40,000 \times 10 =$		400
)	()	210	$30,000 \times 10 =$		300
5)	2				2,450
가)		210	$8,000 \times 25 \times 2 =$		400
)	()	210	$60,000 \times 15 =$		900
)	()	210	$30,000 \times 15 =$		450
)	()	210	$40,000 \times 10 =$		400
)	()	210	$30,000 \times 10 =$		300
6)					16,252
가)					2,368
(1)	()	210	$40,000 \times 16 \times 2 =$		1,280
(2)	()	210	$30,000 \times 16 \times 2 =$		960
(3)		210	$8,000 \times 16 \times 1 =$		128
)					12,870
(1)	(, 가)	210	$100,000 \times 3 \times 3 \times 13 =$		11,700
(2)	(, 가)	210	$30,000 \times 3 \times 1 \times 13 =$		1,170
)		210	$8,000 \times 39 \times 2 =$		624
)		230	$10,000 \times 39 \times 1 =$		390
7)					820
가)	()	210	$60,000 \times 1 \times 2 =$		120
)	()	210	$30,000 \times 1 \times 2 =$		60
)	()	210	$40,000 \times 4 \times 2 =$		320

() - () () (:)

)	()	210	$30,000 \times 4 \times 2 =$	240	
)		210	$8,000 \times 5 \times 2 =$	80	
8)				11,620	
가)		210	$8,000 \times 50 \times 2 =$	800	
)				10,620	
(1)	(, 가)	210	$100,000 \times 18 \times 2 =$	3,600	
(2)	(, 가)	210	$30,000 \times 18 \times 1 =$	540	
(3)	()	210	$60,000 \times 18 \times 4 =$	4,320	
(4)	()	210	$30,000 \times 18 \times 4 =$	2,160	
)		230	$10,000 \times 10 \times 2 =$	200	
9)		210	$70,000 \times 2 =$	140	
10)				1,660	
가)		210	$7,250 \times 200 =$	1,450	
)		210	$70,000 \times 3 =$	210	
.				41,480	
1)		210	$1,300 \times 420 =$	546	
2)		210	$70,000 \times 8 =$	560	
3)		210	$300,000 \times 2 =$	600	
4)	,	210	$8,000 \times 20 \times 4 \times 2 =$	1,280	
5)				8,340	
가)	()	210	$60,000 \times 11 =$	660	
)	()	210	$30,000 \times 11 =$	330	
)	()	210	$40,000 \times 105 =$	4,200	
)	()	210	$30,000 \times 105 =$	3,150	
6)	()			3,740	
가)		210	$45,000 \times 4 \times 11 =$	1,980	

() - () () (:)

) ()	210	40,000× 4 × 11 =	1,760		
7)			3,630		
가) 가			3,630		
(1)	210	70,000× 11 × 3 =	2,310		
(2)	210	40,000× 11 × 3 =	1,320		
8)	210	1,100,000× 5 =	5,500		
9) , 가	230	10,000× 52 × 2 =	1,040		
10) ,	210	8,000× 8 × 6 =	384		
11) ,	230	10,000× 5 × 4 × 3 =	600		
12)	210	1,000× 500 =	500		
13)			7,800		
가)	210	10,000× 384 =	3,840		
)	210	15,000× 264 =	3,960		
14) ()			2,960		
가)	210	45,000× 8 × 2 =	720		
) ()	210	40,000× 8 × 4 =	1,280		
) ()	210	30,000× 8 × 4 =	960		
15)	210	800,000× 5 =	4,000		
.			10,000		
1)	210	60,000× 3 =	180		
2)	210	40,000× 30 × 1 =	1,200		
3)	210	40,000× 30 × 1 =	1,200		
4)	210	150000× 1 =	150		
5)	210	10,000× 70 =	700		
6)	210	14,000× 80 =	1,120		
7) () ()	210	40,000× 3 × 1 =	120		

() - () () (:)

8) () ()	210	$30,000 \times 3 \times 1 =$	90	
9) (3)	210	$70000 \times 4 \times 3 \times 2 =$	1,680	
10) (3)	210	$40000 \times 1 \times 4 \times 3 \times 2 =$	960	
11)	210	$300,000 \times 2 \times 1 =$	600	
12)	210	$8,000 \times 70 \times 2 =$	1,120	
13)	210	$1,500 \times 70 \times 4 =$	420	
14)	210	$8,000 \times 15 =$	120	
15)	230	$10,000 \times 10 \times 2 =$	200	
16) ()	210	$40,000 \times 2 \times 1 =$	80	
17) ()	210	$30,000 \times 2 \times 1 =$	60	
.			21,803	
1)	210	$200,000 \times 3 =$	600	
2)	210	$1,300 \times 230 =$	299	
3)	210	$5,000 \times 230 =$	1,150	
4)	210	$70,000 \times 2 =$	140	
5)	210	$8,000 \times 21 \times 4 =$	672	
6)			3,780	
가)	210	$60,000 \times 21 \times 2 =$	2,520	
)	210	$30,000 \times 21 \times 2 =$	1,260	
7)			5,670	
가)	210	$60,000 \times 21 \times 3 =$	3,780	
)	210	$30,000 \times 21 \times 3 =$	1,890	
8)	210	$60,000 \times 5 \times 1 =$	300	
9) ,			2,100	
가)	210	$40,000 \times 10 \times 3 =$	1,200	
)	210	$30,000 \times 10 \times 3 =$	900	

() - () () (:)

10)	210	$8,000 \times 22 \times 3 =$	528		
11)			5,670		
가)	210	$60,000 \times 21 \times 3 =$	3,780		
)	210	$30,000 \times 21 \times 3 =$	1,890		
12)	210	$8,000 \times 21 \times 3 =$	504		
13)	230	$10,000 \times 7 \times 1 =$	70		
14) ,	230	$10,000 \times 10 \times 1 =$	100		
15)	230	$10,000 \times 22 \times 1 =$	220		
.			3,696		
1)	210	$70,000 \times 2 =$	140		
2)	210	$8,000 \times 10 =$	80		
3)			1,000		
가) ()	210	$60,000 \times 8 \times 1 =$	480		
) ()	210	$30,000 \times 8 \times 1 =$	240		
) ()	210	$40,000 \times 4 \times 1 =$	160		
) ()	210	$30,000 \times 4 \times 1 =$	120		
4)	210	$50,000 \times 7 \times 1 =$	350		
5)	210	$200,000 \times 1 =$	200		
6)	210	$1,300 \times 100 =$	130		
7)	210	$8,000 \times (7 \times 8) \times 2 =$	896		
8)			900		
가) ()	210	$90,000 \times 3 \times 2 =$	540		
) ()	210	$60,000 \times 3 \times 2 =$	360		
4.			57,486	33,300	24,186
[]			57,486	33,300	24,186
가 .			34,970		

() - () () (:)

1)		210	$70,000 \times 4 =$	280	
2)	(1)			500	
가)		210	$300,000 \times 1 =$	300	
)		210	$200,000 \times 1 =$	200	
3)	(2)			600	
가)		210	$90,000 \times 4 =$	360	
)		210	$60,000 \times 4 =$	240	
4)	(3)			6,440	
가)		210	$70,000 \times 22 \times 2 =$	3,080	
)		210	$40,000 \times 84 =$	3,360	
5)		210	$15,000 \times 18 =$	270	
6)		210	$14,000 \times 240 =$	3,360	
7)		210	$13,000 \times 140 =$	1,820	
8)		210	$300,000 \times 2 =$	600	
9)		210	$20,000 \times 60 \times 11 =$	13,200	
10)		210	$15,000 \times 60 \times 2 =$	1,800	
11)		210	$8,000 \times 140 \times 2 =$	2,240	
12)		230	$10,000 \times 30 \times 3 =$	900	
13)	가	230	$10,000 \times 44 \times 2 =$	880	
14)		210	$300,000 \times 2 \times 3 =$	1,800	
15)				280	
가)		210	$40,000 \times 2 \times 2 =$	160	
)		210	$30,000 \times 2 \times 2 =$	120	
.				22,516	
1)		210	$80,000 \times 10 =$	800	
2)		210	$15,000 \times 400 =$	6,000	

() - () () (:)

3)	210	$30,000 \times 10 \times 1 =$	300		
4)	430	$1,808,000 \times 7 =$	12,656		
5)	210	$100,000 \times 4 =$	400		
6)			1,560		
가)	210	$130,000 \times 4 =$	520		
)	210	$260,000 \times 4 =$	1,040		
7)	210	$200,000 \times 2 \times 2 =$	800		
5.			53,982	32,158	21,824
[	]		53,982	32,158	21,824
가 .			42,052		
1) ()	210	$70,000 \times 7 \times 8 =$	3,920		
2) ()	210	$40,000 \times 7 \times 8 =$	2,240		
3)	210	$1,500,000 \times 1 \times 1 =$	1,500		
4)	210	$8,000 \times 7 \times 8 =$	448		
5)	210	$1,500 \times 7 \times 8 =$	84		
6)	210	$25,000 \times 40 \times 8 =$	8,000		
7)	210	$20,000 \times 280 =$	5,600		
8)	210	$15,000 \times 100 =$	1,500		
9)	210	$70,000 \times 2 =$	140		
10)	210	$1,000,000 \times 1 =$	1,000		
11)	210	$1,500,000 \times 1 =$	1,500		
12)	430	$1,500,000 \times 4 =$	6,000		
13)	430	$2,000,000 \times 3 =$	6,000		
14) CCD	430	$4,000,000 \times 1 =$	4,000		
15) 가	230	$10,000 \times 12 \times 1 =$	120		
.			11,930		

() - () () (:)

1)		210	$280,000 \times 2 =$	560	
2)				5,560	
가)	(1)	210	$300,000 \times 1 \times 1 =$	300	
)	(1)	210	$200,000 \times 1 \times 1 =$	200	
)	(3)	210	$70,000 \times 2 \times 1 =$	140	
)	(3)	210	$40,000 \times 28 =$	1,120	
)	(3)	210	$70,000 \times 10 \times 2 =$	1,400	
)	(3)	210	$40,000 \times 60 =$	2,400	
3)		210	$7,000 \times 190 =$	1,330	
4)		210	$14,000 \times 50 =$	700	
5)		210	$200,000 \times 3 =$	600	
6)		210	$1,200,000 \times 2 =$	2,400	
7)		230	$10,000 \times 10 \times 2 =$	200	
8)	가	230	$10,000 \times 10 \times 2 =$	200	
9)		210	$8,000 \times 20 \times 2 =$	320	
10)		210	$1,500 \times 20 \times 2 =$	60	
6.				227,230	0 227,230
[	]			227,230	0 227,230
가.1				178,900	
1)		210	$80,000 \times 4 =$	320	
2)		210	$320,000 \times 5 \times 70 =$	112,000	
3)				59,400	
가)		210	$3,000 \times 70 \times 4 \times 70 =$	58,800	
)		210	$200,000 \times 3 =$	600	
4)		210	$100,000 \times 1 =$	100	
5)	()	210	$70,000 \times 2 \times 2 =$	280	

() - () () (:)

6) 가	230	$10,000 \times 20 \times 1 =$	200	
7)			6,600	
가) ()	210	$70,000 \times 2 \times 30 =$	4,200	
) ()	210	$40,000 \times 2 \times 30 =$	2,400	
.			48,330	
1) ()	210	$70,000 \times 1 \times 120 =$	8,400	
2)	210	$200,000 \times 120 \times 1 =$	24,000	
3)	210	$80,000 \times 4 =$	320	
4) 가	230	$10,000 \times 20 \times 1 =$	200	
5)			5,450	
가)	210	$200,000 \times 10 =$	2,000	
)	210	$200,000 \times 2 =$	400	
)			2,850	
(1)	210	$70,000 \times 15 \times 1 =$	1,050	
(2)	210	$40,000 \times 45 =$	1,800	
) 가	230	$10,000 \times 20 \times 1 =$	200	
6)			8,910	
가)	210	$70,000 \times 2 =$	140	
)			3,800	
(1)	210	$70,000 \times 10 \times 2 =$	1,400	
(2)	210	$40,000 \times 60 =$	2,400	
)	210	$14,000 \times 100 =$	1,400	
)	210	$1,500,000 \times 2 =$	3,000	
)	210	$8,000 \times 60 \times 1 =$	480	
)	210	$1,500 \times 60 \times 1 =$	90	
7)			1,050	

() - () () (:)

가)	210	$70,000 \times 1 =$	70	
) ()	210	$70,000 \times 4 \times 1 =$	280	
)	210	$200,000 \times 1 =$	200	
)	210	$8,000 \times 50 \times 1 =$	400	
) 가	230	$10,000 \times 10 \times 1 =$	100	

	0	740,222	0	341,316	0	0	0	1,081,538
	0	0	0	0	0	0	1,081,538	1,081,538

02 - 15

	ICT
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: 2018.1.1. ~ 2018.12.31.

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				= -	/
		648,948	441,786	207,162	46.9%
ICT		410,174	48,432	361,742	746.9%
		410,174	48,432	361,742	746.9%
가		238,774	393,354	154,580	39.3%
		238,774	393,354	154,580	39.3%

02 - 15 - 01		ICT
()2018	() -	()
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- ICT

(: %)

		= -	/
410,174	48,432	361,742	746.9%

410,174					

() - () ICT () ICT (:)

				410,174	48,432	361,742
1. ICT	SW			410,174	48,432	361,742
[	]			410,174	48,432	361,742
가.				206,174		
1)				27,500		
가)	210	6,500,000× 1	=	6,500		
)	210	20,000,000× 1	=	20,000		
)	210	1,000,000× 1	=	1,000		
2)				120,674		
가)	210	58,174,000× 1	=	58,174		
)	210	51,000,000× 1	=	51,000		
)	210	11,500,000× 1	=	11,500		
3)				40,000		
가)	210	25,000,000× 1	=	25,000		
)	210	15,000,000× 1	=	15,000		
4)	()	40,000× 15 × 20	=	12,000		
5)	230	20,000× 15 × 20	=	6,000		
.				204,000		
1)				12,000		
가)	210	6,000,000× 2	=	12,000		
2)				192,000		
가)	210	1,300,000× 30	=	39,000		
)	210	30,000,000× 1	=	30,000		
)	210	85,000,000× 1	=	85,000		
)	210	16,500,000× 1	=	16,500		
)	210	21,500,000× 1	=	21,500		

	0	410,174	0	0	0	0	0	0	410,174
	0	0	0	0	0	0	0	410,174	410,174

02 - 15 - 02

가

()2018	() -	()
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: 2018.1.1. ~ 2018.12.31.

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		= -	/
238,774	393,354	154,580	39.3%

238,774					

() - () ICT () 가 (:)

				238,774	393,354
1.				238,774	393,354
[]			238,774	393,354
가.				160,620	
1)				142,020	
가)	210	100,000× 402	× 2 =	80,400	
)	210	450,000× 60	× 2 =	54,000	
)	210	1,500,000× 5	× 1 =	7,500	
)	210	40,000× 3	=	120	
2)				10,800	
가)	210	100,000× 36	× 2 =	7,200	
)	210	50,000× 36	× 2 =	3,600	
3)				6,000	
가)	210	150,000× 20	× 2 =	6,000	
4)	210	1,500× 1,200	× 1 =	1,800	
.	가			12,394	
1) 가	,			12,200	
가) 가	210	1,000× 11,400	=	11,400	
)	230	20,000× 40	× 1 =	800	
2)	210	14,000× 3	× 2 =	84	
3)				110	
가)	210	70,000× 1	× 1 =	70	
)	210	40,000× 1	× 1 =	40	
.	e			24,800	
1) e	210	5,000× 20	× 31 × 8 =	24,800	
.	e			14,580	

() - () ICT () 가 (:)

1) e				800
가)	210	$1,000 \times 800 =$		800
2)				9,800
가)	210	$70,000 \times 14 \times 10 =$		9,800
3)	210	$1,500 \times 2,520 =$		3,780
4)	210	$100,000 \times 2 =$		200
. e				8,000
1) e	210	$3,300,000 \times 2 =$		6,600
2) e 가	210	$700,000 \times 2 =$		1,400
. 가				12,500
1) 가				12,500
가) 가	210	$5,000 \times 2,500 =$		12,500
.				5,880
1)	210	$20,000 \times 50 =$		1,000
2)	210	$2,600 \times 50 =$		130
3)	210	$40,000 \times 3 =$		120
4)				4,630
가)	210	$500,000 \times 1 \times 3 =$		1,500
)	210	$70,000 \times 12 =$		840
)	210	$8,000 \times 30 \times 3 =$		720
)	210	$1,500 \times 30 \times 3 \times 2 =$		270
)	210	$10,000 \times 30 \times 3 =$		900
)	210	$10,000 \times 30 \times 1 =$		300
)	210	$50,000 \times 2 =$		100

	0	238,774	0	0	0	0	0	0	238,774
	0	0	0	0	0	0	0	238,774	238,774

02 - 26

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		1,675,127	124,118	1,551,009	1,249.6%
		43,054	64,682	21,628	33.4%
		43,054	64,682	21,628	33.4%
		1,632,073	59,436	1,572,637	2,645.9%
		1,632,073	59,436	1,572,637	2,645.9%

02 - 26 - 01

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43,054	64,682	21,628	33.4%

43,054					

() - () () (:)

				43,054	64,682	21,628
1.				43,054	64,682	21,628
[]			43,054	64,682	21,628
가.				15,374		
1)				314		
가)	(3)	210	$70,000 \times 2 \times 1 =$	140		
)		210	$14,000 \times 2 \times 3 =$	84		
)		210	$1,500 \times 60 \times 1 =$	90		
2)				2,800		
가)				2,800		
(1)		210	$40,000 \times 10 \times 4 =$	1,600		
(2)		210	$30,000 \times 10 \times 4 =$	1,200		
3)				5,220		
가)		210	$70,000 \times 2 \times 1 =$	140		
)		210	$6,000 \times 40 \times 1 =$	240		
)				3,540		
(1)	()	210	$100,000 \times 5 \times 2 =$	1,000		
(2)	()	210	$60,000 \times 7 \times 2 =$	840		
(3)	()	210	$40,000 \times 7 \times 2 =$	560		
(4)		210	$30,000 \times 19 \times 2 =$	1,140		
)		210	$8,000 \times 20 \times 1 =$	160		
)	,			840		
(1)		210	$40,000 \times 6 \times 2 =$	480		
(2)		210	$30,000 \times 6 \times 2 =$	360		
)		230	$20,000 \times 15 \times 1 =$	300		
4)				2,040		

() - () () (:)

가)	210	8,000× 15 × 1 =	120	
)			1,920	
(1) ()	210	60,000× 4 × 4 =	960	
(2) ()	210	40,000× 6 × 4 =	960	
5)			5,000	
가)	210	500,000× 10 =	5,000	
.			27,680	
1)			7,980	
가)	210	700,000× 3 =	2,100	
)	210	40,000× 50 =	2,000	
)	210	300,000× 4 =	1,200	
)	210	60,000× 10 =	600	
)	210	65,000× 4 =	260	
)	210	85,000× 12 =	1,020	
)	210	200,000× 4 =	800	
2)	210	300,000× 10 =	3,000	
3) DB			4,200	
가)	210	350,000× 12 =	4,200	
4)			12,500	
가) ()	430	1,900,000× 1 =	1,900	
) ()	430	1,700,000× 1 =	1,700	
)	430	2,500,000× 1 =	2,500	
) PGM ()	430	1,400,000× 1 =	1,400	
) VR	430	5,000,000× 1 =	5,000	

	0	30,554	0	12,500	0	0	0	43,054
	0	0	0	0	0	0	43,054	43,054

02 - 26 - 02

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(: %)

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1,632,073	59,436	1,572,637	2,645.9%

1,632,073					

() - () () (:)

				1,632,073	59,436	1,572,637
1.				1,632,073	59,436	1,572,637
[	]			1,632,073	59,436	1,572,637
가.				7,508		
1)	210	160,000 × 4 × 4 =		2,560		
2)	210	275,000 × 4 × 1 =		1,100		
3)	210	24,000 × 3 =		72		
4)	210	394,000 × 4 =		1,576		
5)	210	10,000 × 100 =		1,000		
6)	210	12,000 × 100 =		1,200		
.				40,685		
1)	210	70,000× 30 × 10 =		21,000		
2)	210	70,000× 16 × 10 =		11,200		
3)				7,730		
가)	210	65,000× 1 × 2 =		130		
)	210	130,000× 20 × 1 =		2,600		
)	210	1,500× 20 × 50 =		1,500		
)	210	70,000× 22 =		1,540		
)	210	1,000× 1,000 =		1,000		
)	230	20,000× 24 × 2 =		960		
4)				755		
가)	210	5,500× 10 × 1 =		55		
)	210	50,000× 10 × 1 =		500		
)	210	40,000× 5 × 1 =		200		
.				1,583,880		
1)	210	1,500,000 × 12 =		18,000		

() - () () (:)

2) e- book	210	240,000 × 12 =	2,880	
3)	260	500,000,000× 1 =	500,000	
4)			1,045,000	
가)	210	500,000,000× 1 =	500,000	
)	210	300,000,000× 1 =	300,000	
)	210	150,000,000× 1 =	150,000	
)	210	50,000,000× 1 =	50,000	
)	210	45,000,000× 1 =	45,000	
5)			14,000	
가)	210	40,000× 20 × 10 =	8,000	
)	210	30,000× 20 × 10 =	6,000	
6)	230	20,000× 20 × 10 =	4,000	

	0	1,632,073	0	0	0	0	0	1,632,073
	0	0	0	0	0	0	1,632,073	1,632,073

054 - 09

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()2018	()	()
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	40,552,438	15,434,382	25,118,056	162.7%
	2,035,075	1,407,656	627,419	44.6%
	819,286	780,546	38,740	5.0%
	306,530	220,266	86,264	39.2%
가	159,826	198,387	38,561	19.4%
	22,290	16,680	5,610	33.6%
	612,171	522,565	89,606	17.1%
	21,200	12,880	8,320	64.6%
	12,027,590	1,388,338	10,639,252	766.3%
	14,262,233	3,531,321	10,730,912	303.9%
	1,633,181	1,267,952	365,229	28.8%
	62,545	37,818	24,727	65.4%
	212,214	143,567	68,647	47.8%
	603,124	360,401	242,723	67.3%
	337,392	338,527	1,135	0.3%
	94,890	42,257	52,633	124.6%
	50,846	24,211	26,635	110.0%
	381,479	359,162	22,317	6.2%
	3,614,146	1,668,628	1,945,518	116.6%
	96,420	113,220	16,800	14.8%
	3,200,000	3,000,000	200,000	6.7%

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	40,552,438	15,434,043	25,118,395	162.7%
	912,666	844,034	68,632	8.1%
	11,456,654	6,906,751	4,549,903	65.9%
	2,950,373	804,496	2,145,877	266.7%
	8,911,075	1,803,984	7,107,091	394.0%
	16,321,670	5,074,778	11,246,892	221.6%

09 - 01

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		243,823	312,049	68,226	21.9%
		243,823	312,049	68,226	21.9%
		243,823	312,049	68,226	21.9%

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243,823	312,049	68,226	21.9%

243,823					

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					243,823	312,049
1.					243,823	312,049
[]				243,823	312,049
가.					242,823	
1)					1,840	
가)	()	210	$100,000 \times 2 \times 2 =$		400	
)	()	210	$60,000 \times 3 \times 2 =$		360	
)	()	210	$40,000 \times 6 \times 2 =$		480	
)		210	$100,000 \times 2 =$		200	
)		230	$10,000 \times 20 \times 2 =$		400	
2)					2,340	
가)	()	210	$100,000 \times 3 \times 2 =$		600	
)	()	210	$60,000 \times 5 \times 2 =$		600	
)	()	210	$40,000 \times 6 \times 2 =$		480	
)		210	$1,500 \times 20 \times 2 =$		60	
)		230	$10,000 \times 30 \times 2 =$		600	
3)					1,520	
가)		210	$1,000 \times 100 \times 4 =$		400	
)		210	$1,500 \times 20 \times 4 =$		120	
)		230	$10,000 \times 25 \times 4 =$		1,000	
4)					64,940	
가)		210	$9,500,000 \times 1 =$		9,500	
)	()	210	$100,000 \times 7 \times 2 =$		1,400	
)	()	210	$60,000 \times 9 \times 2 =$		1,080	
)	()	210	$40,000 \times 11 \times 2 =$		880	
)	()	210	$40,000 \times 44 \times 5 =$		8,800	

() () () (:)

)	210	$14,000 \times 4 \times 140 =$	7,840	
)	260	$480,000 \times 4 \times 4 =$	7,680	
)	260	$320,000 \times 4 \times 8 =$	10,240	
)	210	$30,000 \times 50 =$	1,500	
)	210	$10,000 \times 300 \times 4 =$	12,000	
)	230	$10,000 \times 42 \times 5 =$	2,100	
)	210	$8,000 \times 15 \times 5 =$	600	
)	210	$22,000 \times 10 \times 6 =$	1,320	
5)			27,720	
가) ()	210	$60,000 \times 8 \times 2 =$	960	
) () ()	210	$40,000 \times 2 \times 2 =$	160	
) 가	210	$200,000 \times 3 =$	600	
) 가	230	$10,000 \times 25 \times 4 =$	1,000	
)	240	$5,000,000 \times 5 =$	25,000	
6) 가			3,821	
가)	210	$14,000 \times 9 \times 5 =$	630	
) ()	210	$210,000 \times 1 \times 5 =$	1,050	
)	210	$411,000 \times 1 =$	411	
)	210	$8,000 \times 30 \times 5 =$	1,200	
)	230	$10,000 \times 25 \times 1 =$	250	
) ()	210	$70,000 \times 4 \times 1 =$	280	
7)			12,100	
가)	210	$50,000 \times 2 \times 2 =$	200	
) ()	210	$160,000 \times 2 \times 2 =$	640	
) ()	210	$90,000 \times 2 \times 2 =$	360	
)	210	$7,000 \times 150 \times 2 =$	2,100	

() () () (:)

)	210	$500,000 \times 2 =$	1,000	
)	210	$2,000,000 \times 2 =$	4,000	
)	210	$1,500 \times 600 \times 2 =$	1,800	
)	210	$5,000 \times 150 \times 2 =$	1,500	
)	230	$10,000 \times 25 \times 2 =$	500	
8)			3,282	
가)	210	$150,000 \times 1 \times 3 =$	450	
)	210	$14,000 \times 6 \times 3 =$	252	
)	210	$110,000 \times 4 =$	440	
)	210	$8,000 \times 20 \times 4 =$	640	
)	230	$10,000 \times 25 \times 4 =$	1,000	
)	210	$10,000 \times 50 \times 1 =$	500	
9)			37,820	
가)	210	$14,000 \times 125 \times 6 =$	10,500	
) ()	210	$40,000 \times 42 \times 7 =$	11,760	
)	210	$8,000 \times 20 \times 6 =$	960	
) ()	210	$40,000 \times 25 \times 2 =$	2,000	
)	230	$10,000 \times 30 \times 2 =$	600	
)	210	$10,000 \times 200 \times 6 =$	12,000	
10)			16,870	
가) ()	210	$100,000 \times 3 \times 2 =$	600	
) ()	210	$40,000 \times 10 \times 8 =$	3,200	
)	230	$20,000 \times 4 \times 6 =$	480	
)	260	$480,000 \times 3 \times 4 =$	5,760	
)	260	$320,000 \times 2 \times 4 =$	2,560	
)	210	$10,000 \times 200 \times 2 =$	4,000	

() () () (:)

)		210	30,000× 9 =	270	
11)				10,440	
가)		210	2,000,000 × 1 =	2,000	
)		210	1,000,000 × 1 =	1,000	
)		210	200,000 × 10 × 1 =	2,000	
)		210	14,000 × 50 × 1 =	700	
)		210	40,000 × 25 =	1,000	
) ,		210	10,000 × 300 × 1 =	3,000	
)		210	20,000 × 5 × 1 =	100	
)		210	8,000 × 40 × 2 =	640	
12)				60,130	
가)	1	210	30,000,000× 1 =	30,000	
)		210	4,800,000 × 6 =	28,800	
) ()		210	90,000 × 1 × 1 =	90	
) ()		210	70,000 × 4 × 1 =	280	
)		210	8,000 × 40 × 3 =	960	
.				1,000	
1)				1,000	
가)		210	1,000,000× 1=	1,000	

	0	243,823	0	0	0	0	0	243,823
	0	0	0	0	0	0	243,823	243,823

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		20,000	18,580	1,420	7.6%
		20,000	18,580	1,420	7.6%
		20,000	18,580	1,420	7.6%

09 - 02 - 01

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20,000	18,580	1,420	7.6%

20,000					

() () () (:)

1.				20,000	18,580 1,420
[]				20,000	18,580 1,420
가.				20,000	
1)	210	14,000× 100 × 1 =		1,400	
2) 가,	210	20,000× 151 × 1 =		3,020	
3)	210	50,000× 4 × 1 =		200	
4)	210	50,000× 8 × 1 =		400	
5)	210	7,000× 1,900 =		13,300	
6)	210	8,000× 10 × 2 =		160	
7) ()	210	40,000× 4 × 4 =		640	
8) ()	210	30,000× 4 × 4 =		480	
9)	230	20,000× 10 × 2 =		400	

	0	20,000	0	0	0	0	0	20,000
	0	0	0	0	0	0	20,000	20,000

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		241,971	242,257	286	0.1%
		241,971	242,257	286	0.1%
		241,971	242,257	286	0.1%

09 - 09 - 01

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(: %)

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241,971	242,257	286	0.1%

241,971					

() () () (:)

1.				241,971	242,257	286
[]				224,972	224,972	0
가.				224,972	224,972	0
1)	210		18,306,000 × 12 =	219,672		
2) 가				2,000		
가) 가	210		250,000 × 8 =	2,000		
3)	230		10,000 × 10 × 3 =	300		
.				3,000		
1)	210		250,000 × 12 =	3,000		
2.				16,999	17,285	286
[]				16,999	17,285	286
가.				7,000		
1)	210		7,000,000 × 1 =	7,000		
.				9,999		
1)	210		397,430 × 2 × 12 =	9,539		
2)	210		30,000 × 2 =	60		
3)	210		400,000 × 1 =	400		

	0	241,971	0	0	0	0	0	241,971
	0	0	0	0	0	0	241,971	241,971

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()2018	()	()
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	19,171,400	16,558,634	2,612,766	15.8%
	16,671,024	14,627,824	2,043,200	14.0%
	2,500,376	1,930,810	569,566	29.5%

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			= -	/
	19,171,400	16,551,029	2,620,371	15.8%
	98,395	136,946	38,551	28.2%
	15,063,844	13,787,887	1,275,957	9.3%
	515,476	328,134	187,342	57.1%
	3,493,685	2,298,062	1,195,623	52.0%

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		792,340	736,157	56,183	7.6%
		792,340	736,157	56,183	7.6%
		792,340	736,157	56,183	7.6%

10 - 01 - 03

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()2018	() -	()
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792,340	736,157	56,183	7.6%

792,340					

()	()	()	(:)
			792,340 736,157 56,183
1.			792,340 736,157 56,183
[]			792,340 736,157 56,183
가.			5,006
1)			4,042
가)	210	15,000 × 58 × 2 =	1,740
)	210	8,000 × 58 × 2 =	928
)	210	1,500 × 58 × 2 =	174
)	210	600,000 × 2 =	1,200
2) ()			964
가)	210	8,000 × 58 × 1 =	464
)	210	2,000 × 10 × 25 =	500
.			147,266
1)			190
가)	210	130,000 × 1 =	130
)	210	60,000 × 1 =	60
2)			750
가)	210	350,000 × 1 =	350
)	210	400,000 × 1 =	400
3)			5,376
가)	210	140,000 × 12 =	1,680
)	210	280,000 × 12 =	3,360
)	210	28,000 × 12 =	336
4)			2,310
가)	210	11,000 × 80 =	880
)	210	11,000 × 110 =	1,210

()	()	()	(:)
)	210	$11,000 \times 20 =$	220
5)	210	$60,000 \times 2 \times 2 =$	240
6)			2,800
가)	210	$300,000 \times 1 \times 4 =$	1,200
)	210	$200,000 \times 1 \times 4 =$	800
)	210	$200,000 \times 1 \times 4 =$	800
7)			98,800
가)	210	$400,000 \times 247 =$	98,800
8)			36,800
가)	430	$33,000,000 \times 1 =$	33,000
)	210	$3,000,000 \times 1 =$	3,000
)	210	$800,000 \times 1 =$	800
.			12,912
1) ()	310	$366,230 \times 2 \times 6 =$	4,395
2) ()	310	$331,300 \times 2 \times 6 =$	3,976
3)	310	$6,000 \times 2 \times 22 \times 12 =$	3,168
4)	310	$2,600 \times 2 \times 22 \times 12 =$	1,373
.			213,048
1)			11,300
가)	210	$325,000 \times 4 =$	1,300
)	210	$5,000,000 \times 2 =$	10,000
2)			38,784
가)	210	$2,800 \times 9,088\text{m}^2 =$	25,447
)	210	$2,800 \times 4,763\text{m}^2 =$	13,337
3)			5,816
가)	210	$3,500 \times 100 \times 4 =$	1,400

()	()	()	(:)	
)	210	10,000 × 130 =	1,300	
)	210	10,400 × 5 × 2 =	104	
)	210	11,000 × 16 × 7 =	1,232	
)	210	20,000 × 3 =	60	
)	430	250,000 × 4 =	1,000	
)	210	8,000 × 9 × 10 =	720	
4)			30,240	
가)			19,340	
(1)	210	4,650,000 × 2 × 1 =	9,300	
(2)	210	1,600,000 × 1 × 1 =	1,600	
(3)	210	434,000 × 5 =	2,170	
(4)	210	360,000 × 8 =	2,880	
(5) FCU	210	30,000 × 113 =	3,390	
)			10,900	
(1)	210	1,400,000 × 4 =	5,600	
(2)	210	350,000 × 4 =	1,400	
(3)	210	300,000 × 6 =	1,800	
(4)	210	450,000 × 2 =	900	
(5)	210	1,200,000 × 1 =	1,200	
5)			113,536	
가)	(210	7,000,000 × 2 =	14,000
)	()	210	2,303,000 × 12 =	27,636
)	()	210	1,000,000 × 2 =	2,000
)	(210	1,500,000 × 2 =	3,000
)		210	330,000 × 12 =	3,960
)		210	220,000 × 12 =	2,640

()	()	()	(:)
)	210	$330,000 \times 12 =$	3,960
)	210	$2,907,000 \times 12 =$	34,884
)	210	$1,188,000 \times 12 =$	14,256
)	210	$600,000 \times 12 =$	7,200
6)			7,000
가)	210	$500,000 \times 4 =$	2,000
)	210	$500,000 \times 4 =$	2,000
)	210	$500,000 \times 4 =$	2,000
)	210	$250,000 \times 4 =$	1,000
7)			6,372
가)	210	$113 \times 14,125.39m^2 =$	1,597
)	210	$7,200,000,000 \times 0.015\% =$	1,080
)	210	$14,500,000,000 \times 0.0248\% =$	3,596
)	210	$7 \times 14,125.39m^2 =$	99
.			414,108
1)			9,430
가)	210	$50,000 \times 58 =$	2,900
)	210	$25,000 \times 58 =$	1,450
)	210	$80,000 \times 58 =$	4,640
)	210	$110,000 \times 4 =$	440
2)			12,950
가)			9,850
(1)	210	$700,000 \times 8 =$	5,600
(2)	210	$100,000 \times 4 =$	400
(3)	210	$350,000 \times 11 =$	3,850
)			3,100

()	()	()	(:)
(1) ,	210	$150,000 \times 12 =$	1,800
(2) ,	210	$100,000 \times 13 =$	1,300
3)			450
가)	210	$3,500 \times 50 \times 2 =$	350
)	210	$5,000 \times 10 \times 2 =$	100
4)			7,104
가)	210	$8,000 \times 35 \times 2 \times 12 =$	6,720
)	210	$8,000 \times 48 =$	384
5)	210	$35,000 \times 12 =$	420
6)			186,816
가)	210	$10,500,000 \times 12 =$	126,000
)	210	$500,000 \times 12 =$	6,000
) 가	210	$4,300,000 \times 12 =$	51,600
)	210	$100,000 \times 12 =$	1,200
)	210	$100,000 \times 12 =$	1,200
)			816
(1)	210	$68,000 \times 12 =$	816
7)	210	$150,000 \times 4 \times 1 =$	600
8)			12,000
가)	230	$250,000 \times 12 =$	3,000
)	230	$250,000 \times 12 =$	3,000
)	230	$250,000 \times 12 =$	3,000
)	230	$250,000 \times 12 =$	3,000
9)			80,748
가) ()	220	$20,000 \times 43 \times 4 \times 12 =$	41,280
)	220	$11,000 \times 43 \times 2 \times 12 =$	11,352

()	()	()	(:)
) ()	220	$20,000 \times 10 \times 1.5 \times 12 =$	3,600
)			24,516
(1) 3	220	$98,200 \times 1 \times 5 \times 12 =$	5,892
(2) 5	220	$77,600 \times 4 \times 5 =$	1,552
(3) 6 ()	220	$77,600 \times 38 \times 5 =$	14,744
(4) 6 ()	220	$77,600 \times 10 \times 3 =$	2,328
10)			37,990
가)			24,600
(1)	250	$650,000 \times 1 \times 12 =$	7,800
(2)	250	$350,000 \times 4 \times 12 =$	16,800
)	230	$522,500 \times 12 =$	6,270
) 가	230	$40,000 \times 53 =$	2,120
)	230	$20,000 \times 10 \times 12 =$	2,400
)	230	$20,000 \times 10 \times 4 =$	800
)	230	$15,000 \times 10 \times 12 =$	1,800
11)			30,755
가)	430	$1,110,000 \times 8 =$	8,880
)	430	$1,265,000 \times 5 =$	6,325
)	430	$2,200,000 \times 1 =$	2,200
)	430	$500,000 \times 1 =$	500
)	430	$300,000 \times 1 =$	300
)	430	$160,000 \times 1 =$	160
)			1,850
(1) (1)	430	$250,000 \times 1 =$	250
(2) (3)	430	$160,000 \times 10 =$	1,600
) ()	430	$3,480,000 \times 2 =$	6,960

() () () (:)

)	430	740,000 × 1 =	740		
)	430	340,000 × 1 =	340		
)	430	250,000 × 10 =	2,500		
12)			29,000		
가)	430	1,500,000 × 6 =	9,000		
) IPTV	430	5,000,000 × 4 =	20,000		
13)	210	300,000 × 2 =	600		
14)			5,245		
가)	210	13,000 × 20 =	260		
)	210	20,000 × 50 =	1,000		
)	210	350,000 × 1 =	350		
)	210	260,000 × 4 =	1,040		
)	210	1,000,000 × 1 =	1,000		
)가	210	150,000 × 1 =	150		
)	210	19,000 × 15 × 4 =	1,140		
)	210	305,000 × 1 =	305		

	0	685,673	12,912	93,755	0	0	0	792,340
	0	0	0	0	0	0	792,340	792,340

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		67,400	0	67,400	
		67,400	0	67,400	
		67,400	0	67,400	

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67,400	0	67,400	

67,400					

() () () (:)

1.			67,400	0	67,400
[]			67,400	0	67,400
가.			67,400	0	67,400
1)	420	57,000,000× 1 =	57,000		
2) CCTV	420	10,400,000× 1 =	10,400		

	0	0	0	67,400	0	0	0	67,400
	0	0	0	0	0	0	67,400	67,400