

2019

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(2019.11.27)

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	2019-11-27		1,496,377,000
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1	2019	.	.	1,496,377,000	.
2	가	가	가	,	
3	가	.	,	가	
				16	
	1.	,	,		
	2.				
	3.				
	1				.

: 2019  
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5	1,496,377			1,491,468		4,909		0.3
		26,872	256,829	17.1		-780	106,762	7.1
		-8,012	1,084,666	72.4	/	16,777	737,938	49.3
		0	1,559	0.1		375	170,755	11.4
		-13,602	111,998	7.4		-31,452	59,736	3.9
		-349	9,306	0.6		19,907	154,814	10.3
		0	32,019	2.1		82	260,921	17.4
						0	3,300	0.2
						0	2,151	0.1

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									( )	
				가						
1.					1,343,054	1,324,194	18,860			
1.					256,829	229,957	26,872			
	1.				216,829	209,957	6,872			
		1.			216,829	209,957	6,872			
			1.	( )	216,084	209,435	6,649	[ ] : (4,330 × 650 × 185 × 41.5%) - 209,435,000 =	6,649,000	
			2.	( )	745	522	223	( ) [ ] 가 : 224,000 × 1 =	224,000	
								[ ] 가 : (745,000 × 1 ) - 746,000 =	-1,000	
	2.				40,000	20,000	20,000			
		1.			40,000	20,000	20,000			
			1.	( )	20,000	0	20,000	( ) [ ] : 20,000,000 × 1 =	20,000,000	
			2.	( )	20,000	20,000	0			
2.					1,084,666	1,092,678	-8,012			
	1.				1,084,666	1,092,678	-8,012			
		1.			1,084,666	1,092,678	-8,012			
			1.		448,933	448,933	0			
			2.		635,733	643,745	-8,012	[ ] : (301,457,000 × 1 ) - 295,228,000 =	6,229,000	
								: (4,727,220 × 1 ) - 20,000,000 =	-15,272,000	
								: (20,000 × 1 ) - 240,000 =	-220,000	
								( ) : (620,000 × 1 ) - 340,000 =	280,000	
								( ) : (600,000 × 1 ) - 300,000 =	300,000	
								( ) 가 : 671,000 × 1 =	671,000	
3.					1,559	1,559	0			
	1.				459	459	0			
		1.			459	459	0			
			1.		459	459	0			
	2.				1,100	1,100	0			
		1.			1,100	1,100	0			
			1.		1,100	1,100	0			

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									( )	
				가						
2.					121,304	135,255	-13,951			
1.					111,998	125,600	-13,602			
1.					111,998	125,600	-13,602			
1.					36,842	34,484	2,358			
1.					36,842	34,484	2,358	: (36,841,960 × 1 ) -	2,358,000	
								34,484,000 =		
2.					13,240	29,200	-15,960			
1.					13,240	29,200	-15,960	: (30,000 × 73 × 4 ) -	-16,440,000	
								25,200,000 =		
								: (10,000 × 112 × 4 ) -	480,000	
								4,000,000 =		
3.					52,116	52,116	0			
1.					52,116	52,116	0			
4.					9,800	9,800	0			
1.					9,800	9,800	0			
2.					9,306	9,655	-349			
1.					6,438	6,750	-312			
1.					6,438	6,750	-312			
1.					6,438	6,750	-312	: (524,000 × 12 ) - 6,600,000	-312,000	
								=		
2.					1,379	1,379	0			
1.					1,379	1,379	0			
1.					1,379	1,379	0			
3.					1,489	1,526	-37			
1.					600	600	0			
1.					600	600	0			
2.					889	926	-37			
1.					889	926	-37	: (0 ) - 30,000 =	-30,000	
								: (39,000 × 1 ) -	-7,000	
								46,000 =		
3.					32,019	32,019	0			
1.					32,019	32,019	0			
1.					29,868	29,868	0			

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								( )	
				가					
			1.		29,868	29,868	0		
			1.		29,868	29,868	0		
		2.			2,151	2,151	0		
			1.		2,151	2,151	0		
			1.		2,151	2,151	0		
					1,496,377	1,491,468	4,909		

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								( )
				가				( )
1.					106,762	107,542	-780	
1.					29,260	29,260	0	
	1.				2,500	2,500	0	
		1.			2,500	2,500	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
	2.				26,760	26,760	0	
		1.		[ ]	26,400	26,400	0	
			1.		26,400	26,400	0	
		2.			360	360	0	
			1.		360	360	0	
2.					77,502	78,282	-780	
	1.				720	1,500	-780	
		1.			500	1,500	-1,000	
			1.		500	1,500	-1,000	(10,000 × 50 × 1 ) -1,500,000 -1,000,000
		2.			220	0	220	
			1.		220	0	220	220,000 × 1 × 1 220,000
	2.				76,782	76,782	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			1,200	1,200	0	
			1.		1,200	1,200	0	
		3. [ ]			73,944	73,944	0	
			1.		66,244	66,244	0	
			2.		7,700	7,700	0	
		4.			638	638	0	
			1.		638	638	0	
2.	/				737,938	721,161	16,777	
	1.				680,734	664,851	15,883	

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								( )
				가				( )
		1.			680,734	664,851	15,883	
		1. [ ]			19,392	18,746	646	
			1.		12,339	10,737	1,602	(703,000 × 10 ) - 2,082,000
								4,948,000=
								(760,000 × 2 ) - -480,000
								2,000,000=
			2.		0	480	-480	(0 ) - 480,000= -480,000
			3.		24	100	-76	(24,000 × 1 ) - -76,000
								100,000=
			4.		847	1,000	-153	(423,500 × 2 ) - -153,000
								1,000,000=
			5.		6,182	6,429	-247	( ) (1,542,000 -237,000
								× 1 ) - 1,779,000=
								(4,640,000 × 1 -10,000
								) - 4,650,000=
		2. [ ]			4,500	4,500	0	
			1.		4,500	4,500	0	
		3. [ ]			156,126	156,126	0	
			1.		135,975	135,975	0	
			2.		1,575	1,575	0	
			3.		18,576	18,576	0	
		4. [ ]			345,930	325,275	20,655	
			1.		345,930	325,275	20,655	(34,593,000 × 10 ) - 20,655,000
								325,275,000=
		5. [ ]			52,327	57,745	-5,418	
			1.		33,327	38,745	-5,418	[ ] (1,285,800 × 10 -5,418,000
								) - 18,276,000=
			2.		6,000	6,000	0	
			3.		4,000	4,000	0	
			4.		9,000	9,000	0	
			5.		0	0	0	
		6. [ ]			20,439	20,439	0	
			1.		17,036	17,906	-870	[ ] (1,740,600 × 1 -870,000
								× 10 × 95%) - 17,406,000=
			2.		707	707	0	
			3.		2,696	1,826	870	[ ] 4 (269,600 × 1 870,000
								× 10 ) - 1,826,000=
		7. [ ]			82,020	82,020	0	



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								( )
				가				( )
				1.	82,020	82,020	0	
			2.		31,170	31,170	0	
			1.		18,658	18,658	0	
			1.		2,200	2,200	0	
			1.	1.	2,200	2,200	0	
			2.		3,616	3,616	0	
			1.		760	760	0	
			2.		1,626	1,626	0	
			3.		280	280	0	
			4.		800	800	0	
			5.		150	150	0	
			6.		0	0	0	
			3.		7,746	7,746	0	
			1.		7,746	7,746	0	
			4.		80	80	0	
			1.		80	80	0	
			5.		5,016	5,016	0	
			1.		5,016	5,016	0	
			2.		12,512	12,512	0	
			1.		11,962	11,962	0	
			1.	1.	11,962	11,962	0	
			2.		550	550	0	
			1.		550	550	0	
			3.		4,353	4,353	0	
			1.		3,600	3,600	0	
			1. [ ]		1,600	1,600	0	
			1.	1.	1,600	1,600	0	
			2. [ ]		2,000	2,000	0	

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								( )
				가				( )
				1.	1,560	1,560	0	
				2.	440	440	0	
			2.		753	753	0	
			1. [ ] 2019		753	753	0	
			1.		753	753	0	
			4.		21,681	20,787	894	
			1.		300	300	0	
			1.	( - )	300	300	0	
			1.		300	300	0	
			2.		21,381	20,487	894	
			1. [ ]		9,800	9,800	0	
			1.		9,800	9,800	0	
			2.		600	600	0	
			1.		600	600	0	
			3. [ ]		8,000	8,000	0	
			1.		1,200	1,200	0	
			2.		6,650	6,650	0	
			3.		150	150	0	
			4. [ ] 가		745	522	223	
			1.		745	522	223	( ) [ ] 가 (746,000 × 1 ) - 522,000 = 224,000
								[ ] 가 ( (745,000 × 1 ) - 522,000 ) - 224,000 = -1,000
			5. [ ] 가		2,236	1,565	671	
			1.		2,236	1,565	671	( ) [ ] 가 (2,236,000 × 1 ) - 1,565,000 = 671,000
3.					170,755	170,380	375	
			1.		56,175	55,332	843	
			1.		3,270	2,390	880	
			1.	(3RS)	600	600	0	
			1.		600	600	0	

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								( )
				가				( )
			2.		900	600	300	
			1.		900	600	300	(10,000 × 90 ) - 600,000= 300,000
			3.		200	200	0	
			1.		200	200	0	
			4.		350	350	0	
			1.		350	350	0	
			5. [ ]		1,220	640	580	
			1.		600	300	300	( ) [ ] (50,000 × 12 ) - 300,000 = 300,000
			2.		620	340	280	( ) [ ] (20,000 × 31 ) - 340,000 = 280,000
		2.			1,000	1,000	0	
		1.			1,000	1,000	0	
		1.			1,000	1,000	0	
		3.			1,000	1,000	0	
		1.			1,000	1,000	0	
		1.			1,000	1,000	0	
		4.			463	500	-37	
		1.			463	500	-37	
		1.			463	500	-37	(463,000 × 1 ) - 500,000= -37,000
		5.			15,320	15,320	0	
		1.			7,400	7,400	0	
		1.			5,040	5,900	-860	(0 ) - 200,000= -200,000
								(240,000 × 21 ) - 5,400,000= -360,000
								(0 ) - 200,000= -200,000
								가 (0 ) - 100,000= -100,000
		2.			2,360	1,500	860	(2,360,000 × 1 ) - 1,500,000= 860,000
		2.			3,450	3,450	0	
		1.			2,950	2,950	0	
		2.			500	500	0	

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								( )
				가				( )
			3.가		3,450	3,450	0	
			1.		2,950	2,950	0	
			2.		500	500	0	
			4.		1,020	1,020	0	
			1.		1,020	1,020	0	
		6.			9,744	9,744	0	
			1.		2,788	2,788	0	
			1.		600	600	0	
			2.		2,188	2,188	0	
			2. [ ]		3,240	3,240	0	
			1.		3,240	3,240	0	
			3. [ ]		3,201	3,201	0	
			1.		3,201	3,201	0	
			4. [ ]		125	125	0	
			1.		125	125	0	
			5. [ ]		390	390	0	
			1.		390	390	0	
		7.			10,158	10,158	0	
			1.		4,474	4,474	0	
			1.		2,000	2,000	0	
			2.		1,800	1,800	0	
			3.		674	674	0	
			2.		5,684	5,684	0	
			1.		4,684	4,684	0	
			2.		1,000	1,000	0	
		8.			8,500	8,500	0	
			1.		500	500	0	
			1.		500	500	0	

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				( )			
			가				
			2. [ ]	8,000	8,000	0	
			1.	3,500	3,500	0	
			2.	4,500	4,500	0	
		9.		2,500	2,500	0	
			1. [ ]	2,500	2,500	0	
			1.	2,500	2,500	0	
		10.		4,220	4,220	0	
			1. [ ]+[ ]	4,220	4,220	0	
			1.	800	800	0	
			2.	3,220	3,220	0	
			3.	200	200	0	
		2.		79,580	80,048	-468	
		1.		13,404	13,872	-468	
			1.	200	200	0	
			1.	200	200	0	
			2.	2,022	2,022	0	
			1.	2,022	2,022	0	
			3.	2,100	2,000	100	
			1.	2,100	2,000	100	(100,000 × 21 )-2,000,000 100,000
			4.	1,500	1,500	0	
			1.	1,500	1,500	0	
			5.	5,532	6,100	-568	
			1.	5,532	6,100	-568	(3,078,000 × 1 ) - 3,300,000= -222,000
							(76,350 × 20 ) - 1,500,000= 27,000
							(231,750 × 4 ) - 1,300,000= -373,000
			6.	2,000	2,000	0	
			1.	2,000	2,000	0	
			7.	50	50	0	

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								( )
				가				( )
				1.	50	50	0	
			2.		53,516	53,516	0	
			1. [ ]2		25,522	25,522	0	
			1.		25,522	25,522	0	
			2. [ ]3		26,594	26,594	0	
			1.		26,594	26,594	0	
			3. [ ]		1,400	1,400	0	
			1.		1,400	1,400	0	
			3.		4,000	4,000	0	
			1.		4,000	4,000	0	
			1.		4,000	4,000	0	
			4.		4,260	4,260	0	
			1.		4,260	4,260	0	
			1.		3,000	3,000	0	
			2.		1,260	1,260	0	
			5.		4,400	4,400	0	
			1.		3,100	3,100	0	
			1.		3,100	3,100	0	
			2. (3 )		300	300	0	
			1.		300	300	0	
			3. (3 )		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.		35,000	35,000	0	
			1.		35,000	35,000	0	
			1. [ ]		35,000	35,000	0	
			1.		9,810	9,818	-8	[ ] 가 ( ) (4,150,000 × 1 ) - 4,158,000= -8,000
			2.		23,972	23,964	8	[ ] ( ) (6,560,000 × 1 ) - 6,718,000= -158,000
								[ ] (550,000 × 1 ) - 687,000= -137,000

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								( )
				가				
								[ ] (234,000 × 1 ) - 477,000= -243,000
								[ ] (223,360 × 50 ) - 10,622,000= 546,000
				3.	1,218	1,218	0	
4.					59,736	91,188	-31,452	
	1.				13,840	29,800	-15,960	
		1.			13,840	29,800	-15,960	
			1. [ ]		13,240	29,200	-15,960	
				1.	8,760	25,200	-16,440	(30,000 × 73 × 4 ) - 25,200,000= -16,440,000
				2.	4,480	4,000	480	(10,000 × 112 × 4 ) - 4,000,000= 480,000
			2. [ ]		600	600	0	
				1.	600	600	0	
	2.				23,287	38,779	-15,492	
		1.			23,287	38,779	-15,492	
			1.		17,539	17,539	0	
				1.	450	450	0	
				2.	3,175	3,154	21	(474,000 × 4 ) -1,750,000= 146,000
								(97,500 × 10 ) - 1,100,000= -125,000
				3.	760	781	-21	BM (760,000 × 1 ) - 781,000= -21,000
				4.	13,154	13,154	0	
			2. [ ]		4,728	20,000	-15,272	
				1.	4,245	17,960	-13,715	[ ] (2,640,550 × 1 ) - 14,880,000= -12,239,000
								[ ] (604,000 × 1 ) - 1,660,000= -1,056,000
								[ ] (0 ) - 420,000= -420,000
				2.	483	2,040	-1,557	[ ] 4 (482,420 × 1 ) - 2,040,000= -1,557,000
			3. [ ]		20	240	-220	
				1.	20	240	-220	(20,000 × 1 ) - 240,000= -220,000
			4.		1,000	1,000	0	
				1.	500	500	0	

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								( )
				가				( )
				2.	500	500	0	
	3.				1,009	1,009	0	
		1.			1,009	1,009	0	
			1. [ ]	가	459	459	0	
				1.	459	459	0	
			2. [ ]	48 가	550	550	0	
				1.	550	550	0	
	4.				21,600	21,600	0	
		1.			3,800	3,800	0	
			1. [ ]		2,000	2,000	0	
				1.	2,000	2,000	0	
			2. [ ]		1,800	1,800	0	
				1.	1,800	1,800	0	
		2.			17,800	17,800	0	
			1. [ ]		11,000	11,000	0	
				1.	4,000	4,410	-410	(330,000 × 2 ) - 1,020,000= -360,000
								(700,000 × 1 ) - 750,000= -50,000
				2.	5,880	5,470	410	(815,000 × 2 ) - 1,220,000= 410,000
				3.	1,120	1,120	0	
		2. 2019			100	100	0	
			1.		100	100	0	
		3. [ ]	Play		1,200	1,200	0	
			1.		1,200	1,200	0	
		4. [ ]		(	1,000	1,000	0	
			1.		1,000	1,000	0	( ) × 4 ) - 150,000 = (10,000 × 10 250,000
								( ) (0 ) - 250,000 -250,000
								=
		5. [ ]		(	1,000	1,000	0	
			1.		1,000	1,000	0	



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								( )
				가				( )
			6. [ ]		1,000	1,000	0	
			1.		800	800	0	
			2.		200	200	0	
			7. [ ]	( 1,000	1,000	0		
			1.		800	800	0	
			2.		200	200	0	
			8. [ ]	가	1,000	1,000	0	
			1.		1,000	1,000	0	
			9.	[ ]	500	500	0	
			1.		220	220	0	
			2.		280	280	0	
5.					154,814	134,907	19,907	
	1.				64,522	65,355	-833	
		1.			64,522	65,355	-833	
			1.		3,575	3,185	390	
			1.		92	400	-308	(92,000 × 1 ) - 400,000=-308,000
			2.		2,923	2,225	698	(132,000 × 1 ) - 200,000=- 660,000=766,000
			3.		560	560	0	
			2.		1,000	2,550	-1,550	
			1.		1,000	2,000	-1,000	(0 ) - 1,000,000=- 550,000=-550,000
			2.		0	550	-550	
			3. [ ]	( )	6,000	6,000	0	
			1.		6,000	6,000	0	
			2.		0	0	0	
			4. [ ]	( )	49,200	49,200	0	
			1.		43,240	43,240	0	
			2.		5,960	5,960	0	

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								( )
				가				( )
			5.	가	987	1,000	-13	
			1.		987	1,000	-13	$(987,000 \times 1) - 1,000,000 = -13,000$
			6.		420	420	0	
			1.		120	120	0	
			2.		300	300	0	
			7.		2,700	2,300	400	
			1.		2,700	2,300	400	$5,000 \times 40 \times 2 = 400,000$
			8. [ ]		200	200	0	
			1.		200	200	0	
			9.		440	500	-60	
			1.		240	300	-60	$(240,000 \times 1 \times 1) - 300,000 = -60,000$
			2.		200	200	0	
		2.			18,092	18,092	0	
		1.			7,192	7,192	0	
		1.			5,342	5,342	0	
		1.			3,856	3,749	107	$(130,100 \times 10) - 1,194,000 = 107,000$
		2.			1,486	1,593	-107	$(297,200 \times 5) - 1,593,000 = -107,000$
		2.			1,350	1,350	0	
		1.			150	150	0	
		2.			1,200	1,200	0	
		3. [ ]			500	500	0	
		1.			0	0	0	
		2.			500	500	0	
		2.			5,300	5,300	0	
		1.			300	300	0	
		1.			300	300	0	
		2.			1,000	1,000	0	
		1.			1,000	1,000	0	

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								( )
				가				( )
			3. [ ]		4,000	4,000	0	
			1.		3,360	3,360	0	
			2.		640	640	0	
		3.			5,600	5,600	0	
			1.		400	400	0	
			1.		400	400	0	
			2. [ ]		5,200	5,200	0	
			1.		5,200	5,200	0	
		3.			52,200	51,460	740	
			1.		2,640	2,640	0	
			1.		2,640	2,640	0	
			1.		1,640	1,640	0	(100,000 × 3 ) - 1,000,000= -700,000
								(100,000 × 9 ) - 200,000= 700,000
			2.		1,000	1,000	0	
		2.			49,560	48,820	740	
			1.		49,560	48,820	740	
			1.		5,000	5,000	0	
			2.		6,640	6,640	0	
			3.		35,280	32,180	3,100	(TV) (2,000,000 × 1 ) -4,000,000= -2,000,000
								850,000 × 6 5,100,000
			4.		2,640	5,000	-2,360	( 10) (220,000 × 12 ) - 5,000,000= -2,360,000
		4.			20,000	0	20,000	
			1.		20,000	0	20,000	
			1. [ ]	(	20,000	0	20,000	
			1.		20,000	0	20,000	( ) × 1 = 50,000 × 400 20,000,000
		6.			260,921	260,839	82	
			1.		126,511	128,111	-1,600	
			1.		87,902	89,502	-1,600	

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								( )
				가				( )
			1.		20,000	20,000	0	
			1.		20,000	20,000	0	
			2.		23,330	23,330	0	
			1.		19,294	19,294	0	
			2.		1,750	1,750	0	
			3.		2,286	2,286	0	
			3.		9,960	9,960	0	
			1.		6,600	6,600	0	
			2.		3,360	3,360	0	
			4.		18,892	18,892	0	
			1.		18,892	18,892	0	
			5.		11,620	12,820	-1,200	
			1.		10,320	10,320	0	
			2.		1,300	2,500	-1,200	( , ) (260,000 × 5 ) -2,500,000= -1,200,000
			6.		4,100	4,500	-400	
			1.		1,300	1,300	0	
			2.		2,800	3,200	-400	가 (0 ) - 400,000= -400,000
			2.		38,609	38,609	0	
			1. [ ] ( )		5,760	5,760	0	
			1.		5,760	5,760	0	
			2.		0	0	0	
			2.		8,049	8,049	0	
			1.		8,049	8,049	0	
			3. [ ]		24,800	24,800	0	
			1.		21,820	21,820	0	
			2.		2,980	2,980	0	
			2.		130,560	128,228	2,332	
			1.		130,560	128,228	2,332	

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								(    )
				가				
			1.		2,000	2,000	0	
			1.		2,000	2,000	0	
			2.		56,194	53,862	2,332	
			1.		41,366	39,034	2,332	(2,170,500 × 10 ) -19,373,000= 2,332,000
			2.		13,828	13,828	0	
			3.		1,000	1,000	0	
			3.		71,616	71,616	0	
			1.		54,000	54,000	0	
			2.		8,160	8,160	0	
			3.		600	600	0	
			4.		8,856	8,856	0	
			4.		750	750	0	
			1.		750	750	0	
			3.		3,850	4,500	-650	
			1.		1,200	1,200	0	
			1.		1,200	1,200	0	
			1.		600	600	0	
			2.		600	600	0	
			2.		2,650	3,300	-650	
			1.		1,350	2,000	-650	
			1.		900	1,180	-280	(180,000 × 5    ) - 1,180,000= -280,000
			2.		150	520	-370	(150,000 × 1    ) - 520,000= -370,000
			3.		300	300	0	
			2. [    ]		1,300	1,300	0	
			1.		810	810	0	
			2.		50	50	0	
			3.		440	440	0	
7.					3,300	3,300	0	

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								( )
				가				( )
	1.				3,300	3,300	0	
		1.			3,300	3,300	0	
			1.		3,300	3,300	0	
				1.	3,300	3,300	0	
8.					2,151	2,151	0	
	1.				2,151	2,151	0	
		1.			2,151	2,151	0	
			1.		2,151	2,151	0	
				1.	2,151	2,151	0	
					1,496,377	1,491,468	4,909	