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	10,557,804	10,817,771	259,967	2.4%
	5,894,384	5,559,408	334,976	6.0%
	4,663,420	5,258,363	594,943	11.3%

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	10,557,804	10,812,272	254,468	2.4%
	898,782	828,462	70,320	8.5%
	2,191,393	1,897,155	294,238	15.5%
	5,192,031	5,090,885	101,146	2.0%
	2,247,598	2,964,770	717,172	24.2%
	28,000	31,000	3,000	9.7%

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		1,100,012	754,492	345,520	45.8%
		1,100,012	754,492	345,520	45.8%
		1,100,012	754,492	345,520	45.8%

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1,100,012	754,492	345,520	45.8%

1,100,012					

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				1,100,012	754,492	345,520
1.				842,168	608,466	233,702
[	]		*	842,168	608,466	233,702
가.				580		
1)	210		$70,000 \times 4 \times 1 =$	280		
2)	230		$300,000 \times 1 =$	300		
.				145,554		
1)				210		
가)	210		$70,000 \times 3 \times 1 =$	210		
2)				105,800		
가)	210		$500,000 \times 8 =$	4,000		
)	210		$10,000,000 \times 7 =$	70,000		
) 10	210		$30,000,000 \times 1 =$	30,000		
)	210		$30,000 \times 40 =$	1,200		
)	210		$200,000 \times 3 =$	600		
3)				19,544		
가)	210		$500,000 \times 10 =$	5,000		
)	210		$2,000,000 \times 3 =$	6,000		
) 10	210		$5,000,000 \times 1 =$	5,000		
)	210		$200,000 \times 5 =$	1,000		
)	110		$52,640 \times 48 =$	2,527		
)	320		$2,527,000 \times 0.0064 =$	17		
4)	420		$20,000,000 \times 1 =$	20,000		
.				15,200		
1)				7,200		
가)	210		$600,000 \times 12 =$	7,200		

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2)	210	$5,000 \times 200 =$	1,000		
3)	210	$5,000 \times 400 =$	2,000		
4)	210	$5,000 \times 1,000 =$	5,000		
.			42,000		
1)			42,000		
가)	210	$6,000 \times 10 \times 15 \times 14 =$	12,600		
)			21,000		
(1)	310	$50,000 \times 10 \times 3 \times 14 =$	21,000		
)	210	$26,000 \times 30 \times 10 =$	7,800		
)	210	$600,000 \times 1 =$	600		
.			52,840		
1)			32,700		
가) 1	310	$30,000 \times 1 \times 160 =$	4,800		
) 2	310	$30,000 \times 1 \times 240 =$	7,200		
) 3	310	$30,000 \times 1 \times 240 =$	7,200		
) 1	310	$30,000 \times 1 \times 450 =$	13,500		
2)			16,000		
가) 1	210	$240,000 \times 10 =$	2,400		
) 2	210	$380,000 \times 10 =$	3,800		
) 3	210	$380,000 \times 10 =$	3,800		
) 1	210	$600,000 \times 10 =$	6,000		
3)	( )	$8,000 \times 120 \times 4 =$	3,840		
4)	230	$150,000 \times 2 =$	300		
.			8,824		
1)			3,400		
가)	220	$50,000 \times 10 \times 2 =$	1,000		

( )	( )	( )	( : )
)	220	$50,000 \times 10 \times 2 =$	1,000
)	210	$8,000 \times 10 \times 5 =$	400
)	220	$20,000 \times 10 \times 3 =$	600
)	230	$200,000 \times 2 =$	400
2)			5,424
가)	210	$50,000 \times 1 =$	50
)	210	$500,000 \times 2 =$	1,000
)	210	$200,000 \times 1 =$	200
)	220	$50,000 \times 20 =$	1,000
)			250
(1)	310	$160,000 \times 1 \times 1 =$	160
(2)	310	$90,000 \times 1 \times 1 =$	90
)	210	$8,000 \times 41 \times 3 =$	984
)	220	$10,000 \times 41 \times 2 =$	820
)	230	$20,000 \times 41 \times 1 =$	820
)	210	$300,000 \times 1 =$	300
.			350
1)			350
가)			350
(1)	210	$70,000 \times 5 \times 1 =$	350
.			376,200
1)			141,000
가)	310	$50,000 \times 47 \times 2 \times 30 =$	141,000
2)			50,000
가)	310	$50,000 \times 20 \times 2 \times 25 =$	50,000
3)			101,200

( ) ( ) ( ) ( : )

가)	310	$50,000 \times 44 \times 2 \times 23$	=	101,200
4)				72,000
가)	310	$50,000 \times 40 \times 2 \times 18$	=	72,000
5)	310	$50,000 \times 40 \times 2 \times 3$	=	12,000
.				7,200
1)				7,200
가)	310	$50,000 \times 24 \times 2$	$\times 3 =$	7,200
.				1,650
1)				1,000
가)				1,000
(1)	210	$70,000 \times 5 \times 2$	=	700
(2)	210	$30,000 \times 5 \times 2$	=	300
2)				650
가)				350
(1)	310	$200,000 \times 1 \times 1$	=	200
(2)	310	$150,000 \times 1 \times 1$	=	150
)	210	$300,000 \times 1$	=	300
.				8,800
1)				3,500
가)	210	$500 \times 3,500 \times 2$	=	3,500
2)	210	$500 \times 600$	=	300
3)	210	$50 \times 10,000 \times 10$	=	5,000
.				110,930
1)	210	$1,500,000 \times 2$	=	3,000
2)				90,750
가)	430	$7,300,000 \times 1$	=	7,300

( )	( )	( )	( : )
)	430	$4,400,000 \times 16 =$	70,400
) PC	430	$870,000 \times 15 =$	13,050
3)	210	$1,500,000 \times 2 =$	3,000
4)	210	$1,000,000 \times 10 =$	10,000
5)			4,180
가)	210	$4,180,000 \times 1 =$	4,180
.			800
1)	210	$200,000 \times 4 =$	800
.			17,800
1) 가			17,800
가)	310	$50,000 \times 8 \times 40 =$	16,000
)	210	$90,000 \times 20 =$	1,800
.			13,400
1)			13,400
가)	310	$50,000 \times 58 \times 4 =$	11,600
)	210	$10,000 \times 30 \times 1 =$	300
)	210	$100,000 \times 12 =$	1,200
)	310	$10,000 \times 5 \times 6 =$	300
.			34,400
1)			500
가)	210	$1,000 \times 500 =$	500
2)			32,100
가)	310	$90,000 \times 9 \times 15 =$	12,150
)	310	$60,000 \times 9 \times 2 \times 15 =$	16,200
) ( )	310	$50,000 \times 1 \times 5 \times 15 =$	3,750
3)	210	$10,000 \times 50 \times 1 =$	500

( )	( )	( )	( : )
4)			500
가)			500
(1)	310	160,000 × 1 × 2 =	320
(2)	310	90,000 × 1 × 2 =	180
5) 가			800
가)	210	400,000 × 1 =	400
)	210	100,000 × 4 × 1 =	400
.			4,300
1)			4,300
가)	310	10,000 × 5 × 5 × 4 =	1,000
)	210	330,000 × 10 =	3,300
.			1,340
1)	210	500,000 × 2 =	1,000
2)	210	70,000 × 4 × 1 =	280
3)	210	30,000 × 1 × 2 =	60
2.			4,480
[ ]			4,480
가 .			4,480
1)	210	4,000,000 × 1 =	4,000
2) 가	310	8,000 × 30 × 2 =	480
3.			31,400
[ ]		*	31,400
가 .			31,400
1)	210	50,000 × 2 × 8 =	800
2)	210	150,000 × 4 =	600
3)			30,000

( ) ( ) ( ) ( : )

가)	310	$50,000 \times 50 \times 2 \times 5 =$	25,000		
) 가	310	$50,000 \times 2 \times 50 =$	5,000		
4.			67,210	28,144	39,066
[ ]			67,210	28,144	39,066
가 .			26,118		
1)	210	$300,000 \times 2 =$	600		
2)			6,358		
가)	110	$52,640 \times 2 \times 60 =$	6,317		
)	320	$6,317,000 \times 0.0064 =$	41		
3)	210	$120,000 \times 1 =$	120		
4)	210	$2,600,000 \times 1 =$	2,600		
5)			440		
가)	210	$30,000 \times 4 \times 2 =$	240		
)	230	$100,000 \times 2 =$	200		
6)	430	$16,000,000 \times 1 =$	16,000		
.			2,000		
1)	210	$300,000 \times 4 =$	1,200		
2)	210	$200,000 \times 4 =$	800		
.			11,400		
1)			8,400		
가)			2,000		
(1)	310	$50,000 \times 2 \times 20 =$	2,000		
)			5,000		
(1)	310	$50,000 \times 3 \times 20 =$	3,000		
(2)	310	$50,000 \times 2 \times 20 =$	2,000		
)			1,400		

( ) ( ) ( ) ( : )

(1)	310	$50,000 \times 1 \times 14 =$	700		
(2)	310	$50,000 \times 1 \times 14 =$	700		
2)			2,000		
가)	210	$300,000 \times 2 =$	600		
)	210	$300,000 \times 2 =$	600		
)	210	$200,000 \times 4 =$	800		
3)	210	$2,500 \times 400 =$	1,000		
.			7,000		
1)	210	$100,000 \times 64 =$	6,400		
2)	210	$300,000 \times 2 =$	600		
.			1,612		
1)	210	$360,000 \times 1 =$	360		
2) 가			1,252		
가) 가	210	$80,000 \times 4 =$	320		
) ( )	220	$77,600 \times 4 \times 3 =$	932		
.			19,080		
1)	210	$100,000 \times 30 =$	3,000		
2)	210	$1,600,000 \times 1 =$	1,600		
3) 가	430	$2,500,000 \times 1 =$	2,500		
4) 가	210	$3,000,000 \times 1 =$	3,000		
5)	430	$160,000 \times 8 =$	1,280		
6)	430	$300,000 \times 11 =$	3,300		
7)	430	$100,000 \times 10 =$	1,000		
8)	430	$400,000 \times 1 =$	400		
9) (6 6 )	430	$500,000 \times 6 =$	3,000		
5.			117,403	46,818	70,585

( ) ( ) ( ) ( : )

[ ]				117,403	46,818	70,585
가 .				1,600		
1)	210	200,000 × 8 =		1,600		
.				7,438		
1)	210	29,000 × 1 =		29		
2)	210	700,000 × 1 =		700		
3) 가	210	399,080 × 12 =		4,789		
4)	210	160,000 × 12 =		1,920		
.				37,659		
1) RFID	210	462,150 × 12 =		5,546		
2)	210	996,000 × 12 =		11,952		
3)	210	300,000 × 12 =		3,600		
4)	210	85,800 × 12 =		1,030		
5) DB	210	167,200 × 12 =		2,007		
6)	210	1,127,000 × 12 =		13,524		
.				70,706		
1)	430	1,776,000 × 1 =		1,776		
2)	430	3,870,000 × 9 =		34,830		
3)	430	15,000,000 × 1 =		15,000		
4)	430	15,100,000 × 1 =		15,100		
5) SW	210	4,000,000 × 1 =		4,000		
6.				32,347	31,000	1,347
[ ]				32,347	31,000	1,347
가 .				30,004		
1)	430	14,000 × 536 =		7,504		
2)	430	10,000 × 2,100 =		21,000		

( ) ( ) ( ) ( : )

3)	430	$30,000 \times 50 =$	1,500		
.			2,343		
1)	210	$500,000 \times 2 =$	1,000		
2)	210	$500 \times 2,686 =$	1,343		
7.			5,004	5,004	0
[ ]			5,004	5,004	0
가.	210	$15,000 \times 8 \times 12 =$	1,440		
.	210	$9,000 \times 3 \times 52 =$	1,404		
.	210	$15,000 \times 12 \times 12 =$	2,160		

	8,844	318,090	538,138	234,940	0	0	0	1,100,012
	0	0	0	0	0	0	1,100,012	1,100,012

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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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		760,590	683,553	77,037	11.3%
		760,590	683,553	77,037	11.3%
		760,590	683,553	77,037	11.3%

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760,590	683,553	77,037	11.3%

760,590					

( )	( )	( )	( : )
			760,590
			683,553
			77,037
1.			760,590
[ ]			683,553
			77,037
가.			25,603
1)			19,437
가)	210	50,000 × 41 =	2,050
)			1,882
(1)			1,882
(가) A4	210	18,600 × 70 =	1,302
( ) B4	210	29,000 × 20 =	580
)			2,500
(1)	210	625,000 × 4 =	2,500
)	210	350,000 × 7 =	2,450
)	210	100,000 × 3 =	300
)	210	50,000 × 41 =	2,050
)	210	30,000 × 41 =	1,230
)	210	35,000 × 12 =	420
)	210	110,000 × 3 =	330
)	210	25,000 × 41 =	1,025
)	210	80,000 × 41 =	3,280
)	210	40,000 × 4 × 12 =	1,920
2)			6,166
가)	210	150,000 × 1 =	150
)	210	20,000 × 1 =	20
)	210	160,000 × 1 =	160
)	210	200,000 × 2 =	400

( )	( )	( )	( : )
)	210	$32,000 \times 1 =$	32
)	210	$48,000 \times 1 =$	48
)	210	$60,000 \times 1 =$	60
)	210	$30,000 \times 12 =$	360
)	210	$13,800 \times 13 =$	180
)	210	$2,600,000 \times 1 =$	2,600
)	210	$100,000 \times 700 \times 0.0308 =$	2,156
.			157,682
1)	210	$200,000 \times 12 =$	2,400
2)	210	$50,000 \times 12 =$	600
3)	210	$52,000 \times 12 =$	624
4)	210	$9,300,000 \times 12 =$	111,600
5)	210	$609,000 \times 12 =$	7,308
6) 가	210	$2,000,000 \times 12 =$	24,000
7)	210	$11,100,000 \times 1 =$	11,100
8)가	210	$50,000 \times 1 =$	50
.			3,200
1)	210	$250,000 \times 1 =$	250
2)	210	$350,000 \times 1 =$	350
3)	210	$1,500 \times 100 \times 12 =$	1,800
4)	210	$400,000 \times 2 =$	800
.			36,908
1)			36,908
가)			29,520
(1)	220	$20,000 \times 41 \times 3 \times 12 =$	29,520
)			7,388

( ) ( ) ( ) ( : )

(1) 3	220	$98,200 \times 1 \times 1 \times 12 =$	1,179	
(2) 5	220	$77,600 \times 3 \times 2 =$	466	
(3) 6	220	$77,600 \times 37 \times 2 =$	5,743	
.			14,400	
1)			14,400	
가) (3 )	250	$650,000 \times 1 \times 12 =$	7,800	
) (4 )	250	$350,000 \times 1 \times 12 =$	4,200	
) (5 )	250	$100,000 \times 2 \times 12 =$	2,400	
.			23,410	
1)			16,910	
가)	230	$522,500 \times 12 =$	6,270	
) 가	230	$40,000 \times 41 =$	1,640	
) (15 )	230	$250,000 \times 3 \times 12 =$	9,000	
2)			6,500	
가)	230	$250,000 \times 8 =$	2,000	
)	230	$250,000 \times 8 =$	2,000	
)	230	$1,250,000 \times 2 =$	2,500	
.			19,378	
1)	310	$340,400 \times 3 \times 12 =$	12,255	
2)	310	$6,000 \times 3 \times 246 =$	4,428	
3)	310	$1,300 \times 3 \times 246 \times 2 =$	1,919	
4)	310	$327,600 \times 2 =$	656	
5)	310	$20,000 \times 3 \times 2 =$	120	
.			1,750	
1)	430	$250,000 \times 7 =$	1,750	
.			346,764	

( ) ( ) ( ) ( : )

1)		210	$315,000 \times 12 =$	3,780
2)	( , , )	210	$28,457,000 \times 12 =$	341,484
3)		210	$1,500,000 \times 1 =$	1,500
.				6,560
1)		210	$8,000 \times 41 \times 2 \times 10 =$	6,560
.				2,225
1)		210	$200,000 \times 1 =$	200
2)		210	$500,000 \times 2 =$	1,000
3)		210	$3,000 \times 41 \times 2 =$	246
4)		210	$8,000 \times 41 \times 2 =$	656
5)		210	$1,500 \times 41 \times 2 =$	123
.		210	$40,000 \times 15 =$	600
.				750
1)		310	$160,000 \times 1 \times 3 =$	480
2)		310	$90,000 \times 1 \times 3 =$	270
.				91,410
1)		210	$132,000 \times 12 =$	1,584
2)		210	$253,000 \times 12 =$	3,036
3)		210	$660,000 \times 12 =$	7,920
4)		210	$1,100,000 \times 12 =$	13,200
5) 가		210	$250,000 \times 1 =$	250
6)		210	$370,000 \times 12 =$	4,440
7)		210	$500,000 \times 4 =$	2,000
8)		210	$500,000 \times 12 =$	6,000
9)		210	$1,000,000 \times 12 =$	12,000
10)		210	$3,000,000 \times 2 =$	6,000

( ) ( ) ( ) ( : )

11)	210	250,000 × 4 × 12 =	12,000	
12)	210	430,000 × 1 × 12 =	5,160	
13)	210	40,000 × 15 × 12 =	7,200	
14)	210	19,500 × 18 × 12 =	4,212	
15)	210	43,000 × 9 × 12 =	4,644	
16)	210	12,000 × 18 × 4 =	864	
17)	210	25,000 × 3 × 12 =	900	
.			29,950	
1)			13,500	
가)	210	1,000,000 × 3 =	3,000	
)	210	700,000 × 5 =	3,500	
)	210	3,500,000 × 2 =	7,000	
2)			16,450	
가)	210	1,600,000 × 1 =	1,600	
)	210	350,000 × 2 =	700	
)	210	400,000 × 5 =	2,000	
)	210	1,750,000 × 4 =	7,000	
)			4,000	
(1)	210	1,000,000 × 4 =	4,000	
)	210	150,000 × 1 =	150	
)	210	1,000,000 × 1 =	1,000	

	0	738,712	20,128	1,750	0	0	0	760,590
	0	0	0	0	0	0	760,590	760,590

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		41,984	46,800	4,816	10.3%
		41,984	46,800	4,816	10.3%
		41,984	46,800	4,816	10.3%

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41,984	46,800	4,816	10.3%

41,984					

( ) ( ) ( ) ( : )

1.			41,984	46,800	4,816
[ ]			41,984	46,800	4,816
가.			41,984		
1)	420	$11,795,000 \times 2 =$	23,590		
2)	420	$227,000 \times 70 =$	15,890		
3)	420	$39,480,000 \times 6.34\% =$	2,504		

	0	0	0	41,984	0	0	0	0	41,984
	0	0	0	0	0	0	0	41,984	41,984