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					( )				
가									
1.					4,723,475	4,339,638	383,837		
1.					4,696,300	4,313,463	382,837		
1.					4,696,300	4,313,463	382,837		
1.					4,696,300	4,313,463	382,837		
1.					4,300,083	4,313,463	-13,380	: (4,300,083,000 × 1) - 4313463000 = -13,380,000	
2.					396,217	0	396,217	( ) : 12,802,000 × 12,802,000	
								1 =	
								( ) : 33,029,000 × 1 33,029,000	
								=	
								: 2,300,000 × 2,300,000	
								1 =	
								( ) : 11,920,000 11,920,000	
								× 1 =	
								( ) : 2,400,000 2,400,000	
								× 1 =	
								( ) : 1,152,000 1,152,000	
								× 1 =	
								( ) : 20,373,000 × 1 = 20,373,000	
								: 251,410,000 × 1 = 251,410,000	
								: 46,143,000 × 1 = 46,143,000	
								: 14,687,190 × 1 = 14,688,000	
2.					27,175	26,175	1,000		
1.					2,716	2,716	0		
1.					2,716	2,716	0		
1.					2,716	2,716	0		
2.					23,459	23,459	0		
1.					23,459	23,459	0		
1.					23,459	23,459	0		
3.					1,000	0	1,000		
1.					1,000	0	1,000		
1.					1,000	0	1,000	: 100,000 × 10 = 1,000,000	
2.					2,452,473	2,447,267	5,206		
1.					2,448,558	2,443,557	5,001		
1.					734,910	733,426	1,484		

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				가						
			1.		3,466	3,466	0			
			1.		3,466	3,466	0			
			2.		595,296	594,024	1,272			
			1.		594,024	594,024	0			
			2.		1,272	0	1,272	: 318,000 × 4 =	1,272,000	
			3.		136,148	135,936	212			
			1.		135,936	135,936	0			
			2.		212	0	212	: 53,100 × 4 =	212,000	
		2.			1,713,648	1,710,131	3,517			
			1.		1,008,506	1,007,860	646			
			1.		1,008,506	1,007,860	646	: 645,250 × 1 =	646,000	
			2.		200,292	200,000	292			
			1.		200,292	200,000	292	: 291,850 × 1 =	292,000	
			3.		129,537	141,788	-12,251			
			1.		129,537	141,788	-12,251	2 : -51,200 × 240 =	-12,288,000	
								: 36,940 × 1 =	37,000	
			4.		23,823	11,535	12,288			
			1.		23,823	11,535	12,288	2 : 51,200 × 240 =	12,288,000	
			5.		13,035	12,798	237			
			1.		13,035	12,798	237	: 1,000 × 237	237,000	
			6.		51,973	50,025	1,948			
			1.		51,973	50,025	1,948	: 1,874,000 × 1 =	1,874,000	
								: 73,130 × 1 =	74,000	
			7.		112,200	112,200	0			
			1.		112,200	112,200	0			
			8.		126,357	126,000	357			
			1.		126,357	126,000	357	( ) : 357,000 × 1 =	357,000	
			9.		47,925	47,925	0			

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									( )	
				가						
				1.	47,925	47,925	0			
				2.	3,915	3,710	205			
				1.	3,915	3,710	205			
				1.	1,405	0	1,405			
				1.	1,405	0	1,405	: 1,405,000 × 1 =	1,405,000	
				2.	1,050	1,050	0			
				1.	1,050	1,050	0			
				3.	1,460	2,660	-1,200			
				1.	1,460	2,660	-1,200	: -100,000 × 12 =	-1,200,000	
				3.	31,637	5,000	26,637			
				1.	31,637	5,000	26,637			
				1.	19,529	5,000	14,529			
				1.	19,529	5,000	14,529			
				1.	19,529	5,000	14,529	: 14,479,274 × 1 =	14,479,000	
								: 50,050 × 1 =	50,000	
				2.	12,108	0	12,108			
				1.	12,108	0	12,108			
				1.	12,108	0	12,108	: 12,108,790 × 1 =	12,108,000	
					7,207,585	6,791,905	415,680			

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								( )
				가				
1.					4,435,060	4,413,687	21,373	
1.					4,170,069	4,170,069	0	
	1.				3,791,961	3,791,961	0	
		1.			2,377,938	2,377,938	0	
			1.		2,377,938	2,377,938	0	
			2.		867,646	867,646	0	
				1.	261,351	261,351	0	
				2.	201,809	201,809	0	
				3.가	37,443	37,443	0	
				4.	21,146	21,146	0	
				5.	960	960	0	
				6.	126,000	126,000	0	
				7. 가 1	6,900	6,900	0	
				8. 가 2	10,080	10,080	0	
				9. 가 4	37,440	37,440	0	
				10. 가 6	360	360	0	
				11.	158,897	158,897	0	
				12.	5,260	5,260	0	
			3.		315,196	315,196	0	
				1.	65,520	65,520	0	
				2. 가	241,876	241,876	0	
				3.	7,800	7,800	0	
			4.		231,181	231,181	0	
				1.	231,181	231,181	0	
			2.		378,108	378,108	0	
				1.	211,683	211,683	0	
					211,683	211,683	0	
				2.	74,043	74,043	0	

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								( )
				가				( )
				1.	21,412	21,412	0	
				2.	21,995	21,995	0	
				3.가	10,500	10,500	0	
				4.	1,485	1,485	0	
				5.	17,931	17,931	0	
				6.	720	720	0	
			3.		51,548	51,548	0	
				1.	9,360	9,360	0	
				2. 가	21,577	21,577	0	
				3. 가	9,751	9,751	0	
				4.	10,860	10,860	0	
			4.		40,834	40,834	0	
				1.	40,834	40,834	0	
			2.		237,068	237,068	0	
			1.		194,947	194,947	0	
				1.	109,983	109,983	0	
				1.	109,983	109,983	0	
				2.	39,282	39,282	0	
				1.	7,958	7,958	0	
				2.	11,273	11,273	0	
				3.가	720	720	0	
				4.	180	180	0	
				5.	12,000	12,000	0	
				6.	7,151	7,151	0	
				3.	17,366	17,366	0	
				1.	6,240	6,240	0	
				2. 가	11,126	11,126	0	
				4.	28,316	28,316	0	

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								(    )
				가				
				1.	13,166	13,166	0	
				2.	15,150	15,150	0	
		2.			42,121	42,121	0	
			1.		34,081	34,081	0	
				1.	34,081	34,081	0	
			2.		4,920	4,920	0	
				1.	4,920	4,920	0	
			3.		3,120	3,120	0	
		1.		3,120	3,120	0		
		3.			27,923	6,550	21,373	
	1.			6,550	5,550	1,000		
			1.		6,550	5,550	1,000	
				1.	4,750	3,750	1,000	500,000 × 2 = 1,000,000
			2.	1,800	1,800	0		
	2.			21,373	1,000	20,373		
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		20,373	0	20,373	
				1.	20,373	0	20,373	(    ) = 20,373,000 × 1 20,373,000
		2.	/	1,817,718	1,473,734	343,984		
1.	1.		1,171,143	1,097,862	73,281			
		1.		1,171,143	1,097,862	73,281		
			1.		30,826	29,806	1,020	
				1.	28,064	27,044	1,020	(    ) 가 90,000 × 3 = 270,000
						(    ) 60,000 × 3 = 180,000		
						(    )가 60,000 × 3 = 180,000		
						(    ) 50,000 × 3 = 150,000		
					(    ) 80,000 × 3 = 240,000			

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								( )
				가				( )
			2.		2,762	2,762	0	
		2.			28,081	26,648	1,433	
			1.		24,727	23,767	960	( ) 가 170,000 × 3 = 510,000
								( ) 60,000 × 3 = 180,000
								( ) 가 40,000 × 3 = 120,000
								( ) 50,000 × 3 = 150,000
			2.		473	0	473	( ) 80,000 × 3 = 240,000
								( ) 233,000 × 1 = 233,000
			3.		2,881	2,881	0	
		3.			252,233	221,657	30,576	
			1.		226,427	198,011	28,416	( ) 2,115,000 × 9 = 19,035,000
								( ) 가 910,000 × 3 = 2,730,000
								( ) 540,000 × 3 = 1,620,000
								( ) 가 600,000 × 3 = 1,800,000
								( ) 1,881,000 × 1 = 1,881,000
								( ) 450,000 × 3 = 1,350,000
			2.		2,160	0	2,160	( ) 720,000 × 3 = 2,160,000
			3.		23,646	23,646	0	
		4.		( )	20,631	20,631	0	
			1.		18,541	18,541	0	
			2.		2,090	2,090	0	
		5.			761,452	721,200	40,252	
			1.		761,452	721,200	40,252	14,109,000 × 1 = 14,109,000
								26,143,000 × 1 = 26,143,000
		6.			62,720	62,720	0	
			1.		19,730	19,730	0	
			2.		13,800	13,800	0	
			3.		14,040	14,040	0	

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								( )
				가				( )
				4.	15,000	15,000	0	
				5.	150	150	0	
			7.		15,200	15,200	0	
				1.	15,200	15,200	0	
		2.			113,200	113,200	0	
			1.		113,200	113,200	0	
				1.	33,108	30,204	2,904	
				1.	30,344	27,440	2,904	242,000 × 12 = 2,904,000
				2.	2,764	2,764	0	
			2.		80,092	82,996	-2,904	
				1.	25,859	28,196	-2,337	-2,337,370 × 1 = -2,337,000
				2.	16,600	16,600	0	
				3.	22,200	22,200	0	
				4.	8,400	8,400	0	
				5.	6,033	6,600	-567	가 -567,000 × 1 = -567,000
				6.	1,000	1,000	0	
		3.			27,987	25,687	2,300	
			1.[ ]		20,338	18,038	2,300	
				1.	300	300	0	
				1.	300	300	0	
			2.		8,038	8,038	0	
				1.	8,038	8,038	0	
			3.		4,700	4,700	0	
				1.	500	500	0	
				2.	3,200	3,200	0	
				3.	1,000	1,000	0	
			4.		5,000	5,000	0	
				1.	5,000	5,000	0	

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								( )
				가				( )
			5.	( )	2,300	0	2,300	
			1.		2,300	0	2,300	2,300,000 × 1 = 2,300,000
		2.			7,649	7,649	0	
		1.			4,929	4,929	0	
			1.		4,929	4,929	0	
		2.			500	500	0	
			1.		500	500	0	
		3.			600	600	0	
			1.		600	600	0	
		4.			1,620	1,620	0	
			1.		1,620	1,620	0	
	4.				266,098	0	266,098	
		1. [ ]			14,688	0	14,688	
		1.			14,688	0	14,688	
			1.		14,688	0	14,688	14,688,000 × 1 = 14,688,000
		2.			251,410	0	251,410	
		1.			251,410	0	251,410	
			1.		251,410	0	251,410	251,410,000 × 1 = 251,410,000
	5.				239,290	236,985	2,305	
		1.			239,290	236,985	2,305	
		1.			13,035	13,035	0	
			1.		13,035	13,035	0	
		2.			51,899	50,025	1,874	
			1.		51,899	50,025	1,874	1,874,000 × 1 = 1,874,000
		3.			126,000	126,000	0	
			1.		126,000	126,000	0	
		4.			47,925	47,925	0	
			1.		47,925	47,925	0	

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								( )
				가				
			5.		431	0	431	
			1.		431	0	431	431,000 × 1 = 431,000
3.					264,502	247,478	17,024	
	1.				53,185	45,875	7,310	
		1.			33,875	29,375	4,500	
			1.		1,800	1,800	0	
			1.		1,800	1,800	0	
			2.	( )	3,125	3,125	0	
			1.		3,125	3,125	0	
			3.		450	450	0	
			1.		450	450	0	
			4.		24,000	24,000	0	
			1.		24,000	24,000	0	
			5.		4,500	0	4,500	
			1.		2,880	0	2,880	30,000 × 12 × 8 = 2,880,000
			2.		1,620	0	1,620	15,000 × 12 × 4 = 720,000
								200,000 × 2 = 400,000
								100,000 × 2 = 200,000
								300,000 × 1 = 300,000
			2.		200	200	0	
			1.		200	200	0	
			1.		200	200	0	
			3.		200	200	0	
			1.		200	200	0	
			1.		200	200	0	
			4.		200	200	0	
			1.		200	200	0	
			1.		200	200	0	

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								( )
				가				( )
		5.			8,000	8,000	0	
		1.			400	400	0	
			1.		400	400	0	
		2.			400	400	0	
			1.		400	400	0	
		3.			400	400	0	
			1.		400	400	0	
		4.			400	400	0	
			1.		400	400	0	
		5.			6,400	6,400	0	
			1.		400	400	0	
			2.		6,000	6,000	0	
		6.			3,770	3,470	300	
		1.			3,770	3,470	300	
			1.		900	600	300	300,000 × 1 = 300,000
			2.		2,870	2,870	0	
		7.			1,790	1,790	0	
		1.			940	940	0	
			1.		940	940	0	
		2.			850	850	0	
			1.		450	450	0	
			2.		400	400	0	
		8.			300	300	0	
		1.			200	200	0	
			1.		200	200	0	
		2.			100	100	0	
			1.		100	100	0	
		9.			4,850	2,340	2,510	

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			가				( )
			1. 가	4,250	2,340	1,910	
			1.	200	200	0	
			2.	3,550	1,640	1,910	10,000 × 191 = 1,910,000
			3.	500	500	0	
			2.	600	0	600	
			1.	600	0	600	, 600,000 × 1 = 600,000
			2.	211,317	201,603	9,714	
			1.	29,733	28,956	777	
			1.	6,000	6,000	0	
			1.	6,000	6,000	0	
			2. ( )	1,702	1,100	602	
			1.	1,702	1,100	602	1 2,800 × 215 = 602,000
			3. ( )	7,874	7,874	0	
			1.	7,874	7,874	0	
			4.	5,476	5,476	0	
			1.	5,476	5,476	0	
			5.	1,596	1,596	0	
			1.	1,596	1,596	0	
			6.	3,515	3,340	175	
			1.	3,515	3,340	175	-75,000 × 1 = -75,000
							260,000 × 1 = 260,000
							-80,000 × 1 = -80,000
							69,360 × 1 = 70,000
			7.	400	400	0	
			1.	400	400	0	
			8.	3,170	3,170	0	
			1.	3,170	3,170	0	
			2.	158,860	158,823	37	

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								( )
				가				( )
			1.		77,700	77,700	0	
			1.		2,800	2,800	0	
			2.		74,900	74,900	0	
			2.	(1 )	21,000	21,000	0	
			1.		21,000	21,000	0	
			3.	(2 )	33,600	33,600	0	
			1.		33,600	33,600	0	
			4.		2,037	2,000	37	
			1.		2,037	2,000	37	37,000 × 1 = 37,000
			5.	(1 )	11,535	11,535	0	
			1.		11,535	11,535	0	
			6.	(2 )	12,288	12,288	0	
			1.		12,288	12,288	0	
			7.		700	700	0	
			1.		700	700	0	
		3.			7,384	6,784	600	
			1.		7,384	6,784	600	
			1.		7,384	6,784	600	200,000 × 1 = 200,000
								200,000 × 1 = 200,000
								200,000 × 1 = 200,000
		4.			15,340	7,040	8,300	
			1.		1,600	1,600	0	
			1.		1,600	1,600	0	
			2.		8,300	1,500	6,800	
			1.		8,300	1,500	6,800	2 550,000 × 6 3,300,000
							1	550,000 × 6 = 3,300,000
								100,000 × 2 = 200,000
			3.		1,200	1,200	0	

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								( )
				가				( )
			1.		1,200	1,200	0	
			4.		2,740	2,740	0	
				1.	1,740	1,740	0	
				2.	1,000	1,000	0	
			5.		1,500	0	1,500	
				1.	1,500	0	1,500	1,500,000 × 1 = 1,500,000
4.					264,516	235,950	28,566	
	1.				200,292	200,000	292	
		1.			200,292	200,000	292	
			1.		200,292	200,000	292	
				1.	600	600	0	
				2.	190,800	190,800	0	
				3.	8,292	8,000	292	292,000 × 1 = 292,000
				4.	600	600	0	
	2.				11,380	11,380	0	
		1.			11,380	11,380	0	
			1.		9,080	9,080	0	
				1.	9,080	9,080	0	
			2.		2,300	2,300	0	
				1.	800	800	0	
				2.	1,500	1,500	0	
	3.				36,372	23,570	12,802	
		1.			36,372	23,570	12,802	
			1.		23,570	23,570	0	
				1.	2,160	2,160	0	
				2.	300	300	0	
				3.	6,300	6,300	0	
				4.	14,810	14,810	0	

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								( )
				가				( )
			2.		12,402	0	12,402	
			1.		11,446	0	11,446	( ) 10,486,000 × 1 = 10,486,000
								( )가 20,000 × 6 = 120,000
								( ) 60,000 × 6 = 360,000
								( ) 80,000 × 6 = 480,000
			2.		956	0	956	( ) <sup>4</sup> 956,000 × 1 = 956,000
			3.		400	0	400	
			1.		400	0	400	( ) 400,000 × 1 = 400,000
		4.			16,472	1,000	15,472	
		1.			16,472	1,000	15,472	
		1.			1,000	1,000	0	
			1.		800	900	-100	-100,000 × 1 = -100,000
			2.		200	100	100	100,000 × 1 = 100,000
		2.			15,472	0	15,472	
		1.			6,680	0	6,680	( ) 40,000 × 50 +30,000 × 156 = 6,680,000
		2.			8,792	0	8,792	( ) 100,000 × 4 = 400,000
								( ) 220,000 × 1 = 220,000
								( ) 250,000 × 1 = 250,000
								( ) 770,000 × 1 = 770,000
								( ) 1,200,000 × 4 = 4,800,000
								( ) 1,200,000 × 1 = 1,200,000
								( )가 1,152,000 × 1 = 1,152,000
		5.			100,400	98,825	1,575	
		1.			49,779	48,204	1,575	
		1.			49,779	48,204	1,575	
			1.		6,595	6,595	0	
			1.		6,595	6,595	0	
			2.		3,610	3,610	0	

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								( )
				가				( )
				1.	3,310	3,310	0	
				2.	300	300	0	
				3.	6,394	6,394	0	
				1.	6,394	6,394	0	
				4.	2,895	1,320	1,575	
				1.	2,895	1,320	1,575	( ) 45,000 × 35 = 1,575,000
				5.	30,285	30,285	0	
				1.	27,827	27,827	0	
				2.	2,458	2,458	0	
				2.	2,650	2,650	0	
				1.	550	550	0	
				1.	550	550	0	
				1.	400	400	0	
				2.	150	150	0	
				2.	1,600	1,600	0	
				1.	1,600	1,600	0	
				1.	1,600	1,600	0	
				3.	500	500	0	
				1.	300	300	0	
				1.	300	300	0	
				2.	200	200	0	
				1.	200	200	0	
				3.	13,671	13,671	0	
				1.	3,800	3,800	0	
				1.	3,800	3,800	0	
				1.	3,000	3,000	0	
				2.	800	800	0	
				2.	9,271	9,271	0	

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								( )
				가				( )
		1.			6,080	6,080	0	
			1.		6,080	6,080	0	
			2.		3,191	3,191	0	
			1.		3,191	3,191	0	
			3.		600	600	0	
			1.		600	600	0	
			1.		600	600	0	
			4.		34,300	34,300	0	
			1.		34,300	34,300	0	
			1.PC		30,000	30,000	0	
			1.		30,000	30,000	0	
			2. .		3,300	3,300	0	
			1.		3,300	3,300	0	
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
		6.			292,139	288,981	3,158	
		1.			84,495	84,158	337	
		1.			54,079	53,742	337	
		1.	1.		6,926	6,926	0	
			1.		400	400	0	
			2.		1,144	1,144	0	
			3.		1,950	1,950	0	
			4.		3,432	3,432	0	
			2.		20,108	19,771	337	
			1.		18,108	17,771	337	( ) 337,000 337,000
			2.		970	970	0	
			3.		1,030	1,030	0	
		3.			27,045	27,045	0	

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								( )
				가				( )
				1.	10,200	10,200	0	
				2.	14,805	14,805	0	
				3.	2,040	2,040	0	
			2.		30,416	30,416	0	
			1.		30,416	30,416	0	
				1.	28,335	28,335	0	
				2.	2,081	2,081	0	
			2.		203,084	200,263	2,821	
			1.		203,084	200,263	2,821	
			1.		71,944	71,894	50	
				1.	42,720	42,720	0	
				2.	19,800	19,800	0	
				3.	9,424	9,374	50	50,000 × 1 = 50,000
			2.		6,480	6,480	0	
				1.	6,480	6,480	0	
			3.		20,079	20,079	0	
				1.	20,079	20,079	0	
			4.		3,010	3,010	0	
				1.	3,010	3,010	0	
			5.		25,743	29,880	-4,137	
				1.	25,743	29,880	-4,137	-4,137,370 × 1 = -4,137,000
			6.		840	840	0	
				1.	840	840	0	
			7.		69,988	67,080	2,908	
				1.	69,988	67,080	2,908	2,040,710 × 1 = 2,041,000
								866,360 × 1 = 867,000
			8.		5,000	1,000	4,000	
				1.	5,000	1,000	4,000	4,000,000 × 1 = 4,000,000

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								(    )			
				가							
	3.				4,560	4,560	0				
		1.				1,800	1,800	0			
			1.			1,800	1,800	0			
				1.		600	600	0			
				2.		1,200	1,200	0			
			2.				2,760	2,760	0		
		1.				600	600	0			
				1.		200	200	0			
				2.		400	400	0			
		2.				960	960	0			
				1.		960	960	0			
		3.				1,200	1,200	0			
				1.		800	800	0			
				2.		400	400	0			
7.				28,250	28,250	0					
	1.				28,250	28,250	0				
		1.			28,250	28,250	0				
			1.			9,900	9,900	0			
				1.		9,900	9,900	0			
				2.		9,350	9,350	0			
			1.		9,350	9,350	0				
			3.		9,000	9,000	0				
			1.		9,000	9,000	0				
			8.				5,000	5,000	0		
		1.				5,000	5,000	0			
				1.			5,000	5,000	0		
					1.			5,000	5,000	0	
						1.		5,000	5,000	0	

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	7,207,585	6,791,905	415,680	
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