

2019

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	2019-04-12		1,418,811,000
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1,021,119,000

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1,418,811,000

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1	1,418,811	1,021,119			397,692		38.9		
		396,574	786,408	55.4		13,963	21,063	1.4	
		0	585,106	41.2	/	255,747	574,231	40.4	
		0	11,000	0.7		44,463	184,010	12.9	
		1,118	36,297	2.5		17,371	303,017	21.3	
						45,287	88,377	6.2	
						20,861	245,613	17.3	
						0	2,500	0.1	

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								()	
				가					
1.					786,408	1,201,481	-415,073		
1.					786,408	1,199,481	-413,073		
1.					786,408	1,199,481	-413,073		
1.					786,408	1,199,481	-413,073		
1.					389,834	0	0	: 354,034,000 × 1 =	354,034,000
								: 35,800,000 × 1 =	35,800,000
2.					396,574	0	0	: 20,000,000 × 1 =	20,000,000
								() : 7,362,000 × 1 =	7,362,000
								=	
								() : 42,200,000 × 1 =	42,200,000
								: 2,000,000	2,000,000
								× 1 =	
								() : 535,000	535,000
								× 1 =	
								() : 8,196,000	8,196,000
								× 1 =	
								() : 2,625,000	2,625,000
								× 1 =	
								: 3,600,000	3,600,000
								× 1 =	
								: 21,040,000 × 1 =	21,040,000
								() : 13,428,000 × 1 =	13,428,000
								() : 7,306,000 × 1 =	7,306,000
								() : 5,480,000	5,480,000
								× 1 =	
								() : 14,100,000	14,100,000
								× 1 =	
								() : 3,150,000 × 1 =	3,150,000
								() : 10,000,000 × 1 =	10,000,000
								() : 7,937,000	7,937,000
								× 1 =	
								() : 4,500,000 × 1 =	4,500,000
								=	
								() : 1,000,000	1,000,000
								× 1 =	
								() : 13,012,000 × 1 =	13,012,000
								=	
								: 1,600,000 × 1 =	1,600,000
								=	
								: 13,509,000 × 1 =	13,509,000
								1 =	
								: 5,000,000 × 1 =	5,000,000

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								()	
				가					
								: 2,514,190 × 1	2,515,000
								=	
								: 1,988,000	1,988,000
								× 1 =	
								: 10,500,000 × 1	10,500,000
								=	
								() : 8,000,000 × 1	8,000,000
								=	
								: 17,746,000 × 1 =	17,746,000
								: 127,170,000 × 1 =	127,170,000
								: 1,746,000 × 1	1,746,000
								=	
								: 14,879,000 × 1 =	14,879,000
								: 1,650,000 × 1 =	1,650,000
								: 2,500,000	2,500,000
								× 1 =	
								가 ₩ : 300,000 ×	300,000
								1 =	
2.					0	2,000	-2,000		
	1.				0	2,000	-2,000		
		1.			0	2,000	-2,000		
2.					596,106	553,715	42,391		
	1.				585,106	543,295	41,811		
		1.			585,106	543,295	41,811		
			1.		255,550	250,513	5,037		
				1.	255,550	0	0	: 430 × 320 × 180 =	24,768,000
								: 3,700 × 36 × 190 =	25,308,000
								() : 2,030 × 18 × 180 =	6,578,000
								() : 2,190 × 478 × 190 =	198,896,000
				2.	261,896	238,493	23,403		
				1.	261,896	0	0	: 31,000 × 50 × 12 =	18,600,000
								: 26,000 × 45 × 12 =	14,040,000
								: 31,000 × 48 × 12 =	17,856,000
								: 31,000 × 40 × 12 =	14,880,000
								: 26,000 × 50 × 12 =	15,600,000

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								()	
				가					
								() : 26,000 × 45 × 12 =	14,040,000
								(OA) : 31,000 × 50 × 12 =	18,600,000
								: 26,000 × 45 × 12 =	14,040,000
								: 15,000,000 × 2 =	30,000,000
								: 26,000 × 50 × 12 =	15,600,000
								: 26,000 × 50 × 12 =	15,600,000
								: 26,000 × 45 × 12 =	14,040,000
								: 31,000 × 40 × 12 =	14,880,000
								: 38,333 × 32 × 12 =	14,720,000
								: 31,000 × 50 × 12 =	18,600,000
								: 10,000 × 40 × 12 =	4,800,000
								: 6,000,000 × 1 =	6,000,000
				3.	38,900	27,787	11,113		
				1.	38,900	0	0	: 150,000 × 100 × 1 =	15,000,000
								: 25,000 × 478 × 2 =	23,900,000
				4.	2,000	0	2,000		
				1.	2,000	0	0	: 50,000 × 20 × 2 =	2,000,000
				5.	5,640	4,264	1,376		
				1.	5,640	0	0	: 60,000 × 94 × 1 =	5,640,000
				6.	21,120	22,238	-1,118		
				1.	21,120	0	0	: 60,000 × 16 × 12 =	11,520,000
								: 50,000 × 16 × 12 =	9,600,000
				2.	11,000	10,420	580		
				1.	7,650	7,541	109		
				1.	7,650	7,541	109		
				1.	7,650	0	0	: 625,000 × 12 =	7,500,000
								: 50,000 × 3 =	150,000
				2.	1,000	1,117	-117		

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								()	
				가					
			1.		1,000	1,117	-117		
			1.		1,000	0	0	: 250,000 × 4 =	1,000,000
		3.			2,350	1,762	588		
			1.		1,800	1,424	376		
			1.		1,800	0	0	: 900,000 × 2 =	1,800,000
			2.		550	338	212		
			1.		550	0	0	: 150,000 × 2 =	300,000
								: 150,000 × 1 =	150,000
								: 50,000 × 2 =	100,000
		3.			36,297	37,100	-803		
			1.		36,297	37,100	-803		
			1.		36,297	37,100	-803		
			1.		36,297	37,100	-803		
			1.		36,297	0	0	: 33,179,000 × 1 =	33,179,000
								: (31,175,000 × 1) -	-2,004,000
								33,179,000 =	
								() : 2,000,000 × 1	2,000,000
								=	
								() : (5,122,000	3,122,000
								× 1) - 2,000,000 =	
					1,418,811	1,792,296	-373,485		

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								()
				가				()
1.					21,063	37,894	-16,831	
1.					14,263	34,394	-20,131	
	1.				14,263	34,394	-20,131	
		1.			300	0	0	
			1.		300	0	0	$30,000 \times 10 = 300,000$
								$\times 1$
		2.()			535	0	0	
			1.		535	0	0	$()$ $535,000 \times 1 = 535,000$
		3.()			13,428	0	0	
			1.		11,814	0	0	$()$ $1,968,840 \times 1 \times 6 = 11,814,000$
			2.		1,614	0	0	$()$ $269,000 \times 1 \times 6^4 = 1,614,000$
2.					6,800	3,500	3,300	
	1.				6,800	3,500	3,300	
		1.			3,900	0	0	
			1.		3,900	0	0	$150,000 \times 26 = 3,900,000$
		2.			2,900	0	0	
			1.		1,640	0	0	$500,000$ $\times 1 \times 2 = 1,000,000$
								$32,000 \times 1^1 \times 20^1 = 640,000$
			2.		1,260	0	0	$30,000 \times 42 = 1,260,000$
2.	/				574,231	760,225	-185,994	
1.					288,408	306,240	-17,832	
	1.				288,408	306,240	-17,832	
		1.			24,768	0	0	
			1.		24,768	0	0	$430 \times 320 \times 180 = 24,768,000$
		2.			223,614	0	0	
			1.		223,614	0	0	$(22,361,400 \times 10 \times 1) - 206,989,000 = 16,625,000$
								$20,698,900 \times 10 = 206,989,000$
		3.			23,792	0	0	
			1.		15,792	0	0	$829,200 \times 10 = 8,292,000$

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									()
				가					()
									440,000 × 10 = 4,400,000
									35,000 × 6 × 1 = 210,000
									70,000 × 5 = 350,000
									() 230,000 × 10 = 2,300,000
									80,000 × 3 = 240,000
				2.	2,000	0	0		1,000,000 × 2 = 2,000,000
				3.	6,000	0	0	가	600,000 × 10 = 6,000,000
			4.		2,400	0	0		
				1.	2,400	0	0	() × 5 × 8 =	60,000 2,400,000
			5.		325	0	0		
				1.	325	0	0	() × 1 × 5 =	65,000 325,000
			6.()		13,509	0	0		
				1.	13,509	0	0	3 × 1 =	3,377,250 × 4 13,509,000
			2.		27,320	14,355	12,965		
			1.[]		11,820	8,658	3,162		
			1.		1,720	0	0		
				1.	200	0	0		200,000 × 1 = 200,000
				2.	1,320	0	0		300,000 × 4 = 1,200,000
									40,000 × 3 = 120,000
				3.	200	0	0		200,000 × 1 = 200,000
			2.		5,500	0	0		
				1.	5,500	0	0	(1) 23,000 × 90 × 1 =	2,070,000
								(4) 19,000 × 70 × 1 =	1,330,000
								10,000 × 35 × 1 =	350,000
								900 × 350 × 1 =	315,000
								4,100 × 350 × 1 =	1,435,000
			3.		2,100	0	0		
				1.	1,750	0	0	(575,000 × 2) - 1,500,000 =	-350,000

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								()
				가				
								300,000 × 5 = 1,500,000
								× 1 = 600,000 600,000
								× 1 × 1 =
								2. 350 0 0 350,000 × 1 = 350,000
								4. [] () 2,500 0 0
								1. 2,500 0 0 700,000 × 1 = 700,000
								200,000 × 4 = 800,000
								800,000 × 1 = 800,000
								, 40,000 × 5 = 200,000
								2. 15,500 5,697 9,803
								1. 4,080 0 0
								1. 4,080 0 0 300,000 × 12 = 3,600,000
								120,000 × 4 = 480,000
								2. 600 0 0
								1. 600 0 0 600,000 × 1 = 600,000
								3. 320 0 0
								1. 320 0 0 160,000 × 2 = 320,000
								4. () 10,500 0 0
								1. 10,500 0 0 50,000 × 21 = 10,500,000
								× 10 =
								3. 170,413 349,780 -179,367
								1. 127,170 204,744 -77,574
								1. () 127,170 0 0
								1. 127,170 0 0 2,030 × 15 = 3,654,000
								× 120 = 2,190 × 470 × 120 = 123,516,000
								=
								2. 24,640 118,718 -94,078
								1. () 21,040 0 0
								1. 21,040 0 0 21,040,000 × 1 = 21,040,000
								2. () 3,600 0 0
								1. 3,600 0 0 3,600,000 × 1 = 3,600,000

: 1 (:)

				가				()
		3.			14,100	4,080	10,020	
			1.() ()		14,100	0	0	
			1.		14,100	0	0	() 150,000 × 94 × 1 = 14,100,000
			4.		4,503	22,238	-17,735	
			1.()		4,503	0	0	
			1.		4,503	0	0	2,515,000 × 1 = 2,515,000
								1,988,000 × 1 = 1,988,000
			4.		88,090	89,850	-1,760	
			1.		42,200	44,200	-2,000	
			1.		480	0	0	
			1.		90	0	0	() × 1 = 30,000 × 3 = 90,000
			2.		390	0	0	() × 30 = 13,000 × 1 = 390,000
			2.1		12,005	0	0	
			1.		8,730	0	0	() = 105,000 × 2 = 1,050,000
								() = 32,000 × 9 × 20 = 5,760,000
								() × 4 × 15 = 32,000 = 1,920,000
			2.		3,275	0	0	() × 1 = 250,000 × 5 = 1,250,000
								() × 1 = 150,000 × 2 = 300,000
								() × 10 = 60,000 = 600,000
								() × 15 × 15 = 5,000 = 1,125,000
			3.2		15,025	0	0	
			1.		10,240	0	0	() ² × 320 = 32,000 = 10,240,000
			2.		4,785	0	0	() ² × 10 = 278,500 = 2,785,000
								() × 5 × 10 = 40,000 = 2,000,000
			4.3		4,100	0	0	
			1.		3,200	0	0	() ³ × 100 = 32,000 = 3,200,000
			2.		900	0	0	() ³ × 3 × 1 = 300,000 = 900,000
			5.		4,940	0	0	

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								()
				가				()
				1.	2,640	0	0	() 110,000 × 4 × 6 = 2,640,000
				2.	2,300	0	0	() 8,000 × 10 × 10 = 800,000
								() 1,200,000 100,000 × 12 × 1 =
								() 50,000 × 6 × 1 = 300,000
				6.	5,650	0	0	
				1.	2,200	0	0	() 13,750 × 160 = 2,200,000
				2.	250	0	0	() 250,000 × 1 = 250,000
				3.	1,200	0	0	() 25,000 × 4 × 12 = 1,200,000
				4.	1,200	0	0	() 100,000 × 12 × 1 = 1,200,000
				5.	800	0	0	() 80,000 × 10 = 800,000
				2.	45,890	45,650	240	
				1.	3,082	0	0	
				1.	3,082	0	0	67,000 × 23 × 2 = 3,082,000
				2.	36,928	0	0	
				1.	36,928	0	0	() 1,200,000 × 2 = 2,400,000
								() 34,528,000 × 1 = 34,528,000
				3.	5,880	0	0	
				1.	5,880	0	0	60,000 × 94 × 1 = 5,640,000
								60,000 × 4 × 1 = 240,000
3.					184,010	267,517	-83,507	
	1.				93,675	193,907	-100,232	
		1.			26,340	23,779	2,561	
			1.		14,340	0	0	
			1.		14,340	0	0	() 30,000 × 478 = 14,340,000
			2.		0	0	0	
			1.		0	0	0	- 1,536,000 = -1,536,000
								32,000 × 6 × 8 = 1,536,000
			2.		0	0	0	- 100,000 = -100,000

: 1 (:)

									()
				가					()
									10,000 × 10 × 1 = 100,000
			3.		2,000	0	0		
			1.		2,000	0	0	10,000 × 200 =	2,000,000
			4.()		(10,000)	0	0		
			1.		8,640	0	0	32,000 × 3 × 90 =	8,640,000
			2.		1,270	0	0	2,000 × 20 × 15 =	600,000
								67,000 × 10 =	670,000
			3.		90	0	0	45,000 × 2 =	90,000
			2.		630	0	630		
			1.		630	0	0		
			1.		630	0	0	31,500 × 20 × 1 =	630,000
			3.		5,050	6,050	-1,000		
			1.		300	0	0		
			1.		300	0	0	150,000 × 2 =	300,000
			2.		4,750	0	0		
			1.		4,750	0	0	237,500 × 20 × 1 =	4,750,000
			4.[]		16,612	34,155	-17,543		
			1.		1,900	0	0		
			1.		400	0	0	200,000 × 2 =	400,000
			2.		1,500	0	0	300,000 × 5 =	1,500,000
			2.		1,700	0	0		
			1.		1,700	0	0	가 () 141,666 × 1 × 12 =	1,700,000
			3.[]()		13,012	0	0		
			1.		11,358	0	0	() 1,703,000 × 1 × 6 =	10,218,000
								() 60,000 × 1 × 6 =	360,000
								() 130,000 × 1 × 6 =	780,000
			2.		400	0	0	() 400,000 × 1 =	400,000
			3.		1,254	0	0	() 209,000 × 1 × 6 =	1,254,000

: 1 (:)

								()
				가				()
		5.			11,037	42,422	-31,385	
		1.			3,100	0	0	
			1.		3,100	0	0	300,000 × 2 = 600,000
								250,000 × 3 = 1,500,000
								× 2 =
								1,000,000 × 1 = 1,000,000
								=
		2.()			7,937	0	0	
			1.		7,182	0	0	() 7,182,000
								2,394,000 × 1 × 3 =
			2.		755	0	0	() 4 755,000
								251,660 × 1 × 3 =
		6.			0	29,774	-29,774	
		7.			3,850	18,900	-15,050	
		1.			500	0	0	
			1.		500	0	0	400,000 × 1 = 400,000
								10,000 × 5 = 100,000
								× 2 =
		2.			3,350	0	0	
			1.		3,350	0	0	3,000 × 5 × 10 = 150,000
								70,000 × 5 × 2 = 700,000
								50,000 × 5 × 6 = 1,500,000
								2,000 × 250 × 2 = 1,000,000
								=
		8.			30,156	38,827	-8,671	
		1.			18,096	0	0	
			1.		400	0	0	80,000 × 5 = 400,000
			2.		11,696	0	0	150,000 × 10 = 1,500,000
								300,000 × 1 = 300,000
								30,000 × 18 × 10 = 5,400,000
								1,124,000 × 4 = 4,496,000
			3.		5,000	0	0	10 250,000 × 2 × 10 = 5,000,000
								=
			4.		1,000	0	0	500,000 × 2 = 1,000,000
		2.			540	0	0	

: 1 (:)

									()
				가					()
				1.	540	0	0		30,000 × 18 × 1 = 540,000
				3.	11,520	0	0		
				1.	11,520	0	0		69,000 × 16 × 1 = 1,104,000
									600,000 × 10 = 6,000,000
									(576,900 × 10) - 6,000,000 = -231,000
									71 ,) 60,000 × 16 = 960,000
									71 ,) (79,400 × 15 × 1) - 960,000 = 231,000
									345,600 × 10 = 3,456,000
				2.	90,335	73,610	16,725		
				1.	46,126	41,560	4,566		
				1.	6,000	0	0		
				1.	6,000	0	0		300,000 × 20 = 6,000,000
				2. (,)	7,280	0	0		
				1.	7,280	0	0		2,000,000 × 1 × 1 = 2,000,000
									10,000 × 478 × 1 = 4,780,000
									50,000 × 10 × 1 = 500,000
				3.	6,176	0	0		
				1.	6,176	0	0		1 1 (5) 32,000 × 3 × 18 = 1,728,000
									1 1 (6) 32,000 × 4 × 10 = 1,280,000
									1 1 (1) 32,000 × 3 × 18 = 1,728,000
									1 1 (4) 32,000 × 3 × 15 = 1,440,000
				4.	2,720	0	0		
				1.	2,720	0	0		130,000 × 20 × 1 = 2,600,000
									60,000 × 2 × 1 = 120,000
				5.	1,800	0	0		
				1.	1,800	0	0		300,000 × 6 = 1,800,000
				6.	7,000	0	0		
				1.	5,204	0	0		(1~3) 32,000 × 1 × 147 = 4,704,000

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									()
				가					()
									(4-6) 500,000
) 500,000 × 1 × 1 =
			2.	75	0	0			75,000 × 1 = 75,000
			3.	1,721	0	0			(4-6) (9,720
									× 177) - 2,296,000=
									(4-6) 9,184
									× 250 = 2,296,000
			7.()	1,000	0	0			
			1.	896	0	0			() 32,000 × 1 × 28 = 896,000
			2.	104	0	0			()
									52,000 × 2 = 104,000
			8.()	4,500	0	0			
			1.	4,500	0	0			() 3 562,500
									× 4 × 2 = 4,500,000
			9.()	8,000	0	0			
			1.	750	0	0			()1 150,000
									× 5 = 750,000
			2.	6,610	0	0			()6 444,000
									× 5 = 2,220,000
									()6 385,000 × 1 × 4
									= 1,540,000
									()1 285,000
									× 10 = 2,850,000
			3.	540	0	0			()6
									10,000 × 4 × 6 = 240,000
									()1
									10,000 × 3 × 10 = 300,000
			4.	100	0	0			()1
									20,000 × 1 × 5 = 100,000
			10.()	(1,650	0	0			
			1.	222	0	0			74,000 × 3 = 222,000
			2.	1,329	0	0			17,720 × 75 × 1 = 1,329,000
			3.	99	0	0			11,000 × 3 × 3 = 99,000
		2.		41,504	29,596	11,908			
		1.		25,400	0	0			
			1.	1,500	0	0			25,000 × 30 × 2 = 1,500,000
			2.	23,900	0	0			25,000 × 478 × 2 = 23,900,000
		2.		16,104	0	0			
			1.	1,104	0	0			184,000 × 6 × 1 = 1,104,000
			2.	15,000	0	0			150,000 × 100 × 1 = 15,000,000

: 1 (:)

								()
				가				()
		3.			2,000	0	2,000	
			1.		2,000	0	0	
				1.	2,000	0	0	50,000 × 20 × 2 = 2,000,000
		4.			0	2,454	-2,454	
		5.			705	0	705	
			1.		705	0	0	
				1.	705	0	0	5 7,500 × 94 × 1 = 705,000
4.					303,017	291,955	11,062	
	1.				285,467	263,333	22,134	
		1.			216,951	178,152	38,799	
			1.		211,176	0	0	
				1.	206,376	0	0	31,000 × 50 × 12 = 18,600,000
								26,000 × 45 × 12 = 14,040,000
								31,000 × 40 × 12 = 14,880,000
								26,000 × 50 × 12 = 15,600,000
								26,000 × 45 × 12 = 14,040,000
								31,000 × 48 × 12 = 17,856,000
								31,000 × 50 × 12 = 18,600,000
								OA 31,000 × 50 × 12 = 18,600,000
								26,000 × 45 × 12 = 14,040,000
								26,000 × 50 × 12 = 15,600,000
								26,000 × 50 × 12 = 15,600,000
								26,000 × 45 × 12 = 14,040,000
								31,000 × 40 × 12 = 14,880,000
			2.		4,800	0	0	10,000 × 80 × 6 = 4,800,000
		2.()			2,625	0	0	
			1.		2,394	0	0	() 668,000 2,004,000 × 1 × 3 =
								() 390,000 130,000 × 1 × 3 =

: 1 (:)

									()
				가					()
			2.		231	0	0	() 77,000 × 1 × 3 =	231,000
			3.()		3,150	0	0		
			1.		3,150	0	0	() 315,000 × 10 =	3,150,000
		2.			58,916	85,181	-26,265		
			1.		44,720	0	0		
				1.	2,150	0	0	100,000 × 12 =	1,200,000
								47,000 × 12 =	564,000
								77,200 × 5	386,000
				2.	4,290	0	0	10,000 × 4 × 7 × 2 =	560,000
								8,474 × 220.08 × 2 =	3,730,000
				3.	38,280	0	0	38,333 × 18 × 12 =	8,280,000
								940,000 × 12 =	11,280,000
								1,000,000 × 4 =	4,000,000
								38,333 × 32 × 12 =	14,720,000
			2.		6,000	0	0		
				1.	6,000	0	0	600,000 × 1 × 10 =	6,000,000
			3.()		8,196	0	0		
				1.	6,609	0	0	() × 3 = 821,350 × 2	4,929,000
								() × 3 = 130,000 × 2	780,000
								() × 2 × 3 = 60,000	360,000
								() 가 (120,000 +60,000) × 3 =	540,000
				2.	800	0	0	() 400,000 × 2 =	800,000
				3.	787	0	0	() 393,500 × 2 = 4	787,000
		3.			9,600	0	9,600		
			1. ()		9,600	0	0		
				1.	2,904	0	0	132,000 × 2 × 11 =	2,904,000
				2.	6,696	0	0	500,000 × 11 =	5,500,000
								119,600 × 10 =	1,196,000

: 1 (:)

								()
				가				()
	2.				12,250	17,481	-5,231	
	1.				12,250	17,481	-5,231	
	1.				300	0	0	
	1.				200	0	0	100,000 × 2 = 200,000
	2.				100	0	0	100,000 × 1 = 100,000
	2.				300	0	0	
	1.				300	0	0	150,000 × 2 = 300,000
	3.				100	0	0	
	1.				100	0	0	5,000 × 20 = 100,000
	4.				10,000	0	0	
	1.				10,000	0	0	12,500 × 400 × 2 = 10,000,000
	5.				850	0	0	
	1.				850	0	0	1,700 × 500 = 850,000
	6.				100	0	0	
	1.				100	0	0	100,000 × 1 = 100,000
	7.				600	0	0	
	1.				600	0	0	300,000 × 2 = 600,000
	3.				300	7,466	-7,166	
	1.				300	7,466	-7,166	
	1.				300	0	0	
	1.				300	0	0	가 150,000× 2 300,000
	4.				5,000	3,675	1,325	
	1.				5,000	0	5,000	
	1.				0	0	0	
	1.				0	0	0	- 1,000,000 = -1,000,000
								50,000 × 20 1,000,000
								× 1 =
	2.				0	0	0	- 600,000 = -600,000
								30,000 × 20 600,000
								× 1 =

: 1 (:)

								()
				가				
			2.()		5,000	0	0	
			1.		1,110	0	0	$50,000 \times 19$ $\times 1 = 950,000$
								$160,000 \times 1 = 160,000$
			2.		2,750	0	0	$30,000 \times 30$ $\times 2 = 1,800,000$
								$50,000$ $\times 19 \times 1 = 950,000$
			3.		1,140	0	0	$60,000 \times 19$ $\times 1 = 1,140,000$
		2.			0	3,675	-3,675	
5.					88,377	62,761	25,616	
	1.				12,455	12,663	-208	
		1.			12,455	12,663	-208	
			1.		4,470	0	0	
			1.		4,470	0	0	$5,000 \times 40$ $= 200,000$
								$(5,500 \times 40$ $) - 200,000 = 20,000$
								$3,520 \times 500 = 1,760,000$
								$100,000 \times 3$ $\times 1 = 300,000$
								$100,000 \times 20$ $= 2,000,000$
								$()$ $190,000 \times 1 = 190,000$
			2.		2,800	0	0	
			1.		2,800	0	0	$1,400,000 \times 2$ $= 2,800,000$
			3.		5,185	0	0	
			1.		5,185	0	0	$60,000 \times 1 \times 20$ $100,000 \times 5 \times 2$ $500,000 \times 1 = 500,000$ $64,000 \times 25 \times 1 = 1,600,000$ $(124,250 \times 20 \times 1)$ $- 1,600,000 = 885,000$
	2.				30,066	19,284	10,782	
		1.			9,920	9,129	791	
			1.		2,840	0	0	

: 1 (:)

								()
				가				()
				1.	1,640	0	0	50,000 1,000,000
								$\times 20 \times 1 =$
								160,000 320,000
								$\times 2 =$
								160,000 320,000
								$\times 2 =$
				2.	1,200	0	0	20,000 $\times 20$ 800,000
								$\times 2 =$
								10,000 400,000
								$\times 20 \times 2 =$
				2.()	5,480	0	0	
				1.	5,480	0	0	() 1,370,000 5,480,000
								$\times 4 =$
				3.()	1,600	0	0	
				1.	1,600	0	0	65,000 $\times 20 \times 1 =$ 1,300,000
								15,000 $\times 20 \times 1 =$ 300,000
				2.	20,146	10,155	9,991	
				1.	2,400	0	0	
				1.	2,400	0	0	400,000 $\times 5 \times 1$ 2,000,000
								$=$
								(2 ,5) 2,000 400,000
								$\times 200 \times 1 =$
				2.()	17,746	0	0	
				1.	17,746	0	0	3.4.5.6 57,430 17,746,000
								$\times 309 \times 1 =$
				3.	25,856	30,814	-4,958	
				1.	500	500	0	
				1.	300	0	0	
				1.	300	0	0	100,000 $\times 3 =$ 300,000
				2.	200	0	0	
				1.	200	0	0	100,000 $\times 2 =$ 200,000
				2.	25,356	30,314	-4,958	
				1.	25,056	0	0	
				1.	10,956	0	0	50,000 600,000
								$\times 12 =$
								PC (88,000 $\times 12$) - 1,800,000 = -744,000
								PC 150,000 $\times 12 =$ 1,800,000
								550,000 $\times 12 =$ 6,600,000

: 1 (:)

								()
				가				
								10 30,000 × 90 = 2,700,000
			2.		11,200	0	0	900,000 × 5 × 1 = 4,500,000
								450,000 × 5 × 1 = 2,250,000
								650,000 × 3 × 1 = 1,950,000
								2,000,000 × 1 × 1 = 2,000,000
								250,000 × 2 × 1 = 500,000
			3.		2,900	0	0	400,000 × 2 × 1 = 800,000
								100,000 × 5 × 1 = 500,000
								400,000 × 4 = 1,600,000
			2.()	가 SW	300	0	0	
			1.		110	0	0	SW = 110,000 × 1 × 1 = 110,000
			2.		70	0	0	SW = 70,000 × 1 = 70,000
			3.		120	0	0	SW = 3,000 × 40 × 1 = 120,000
	4.				20,000	0	20,000	
		1.			20,000	0	20,000	
			1.()	(20,000) 0	0	
			1.		20,000	0	0	= , 20,000,000 × 1 = 20,000,000
6.					245,613	285,864	-40,251	
	1.				83,008	98,043	-15,035	
		1.			52,416	69,513	-17,097	
			1.		10,724	0	0	
				1.	7,400	0	0	25,000 × 4 = 100,000
								= 100,000 × 2 = 200,000
								= 100,000 × 3 = 300,000
								= 100,000 × 1 = 100,000
								50,000 × 2 = 100,000
								10,000 × 10 × 2 = 200,000
								50,000 × 2 = 100,000

: 1 (:)

								()
				가				
								$100,000 \times 2 = 200,000$ $= 50,000 \times 1 \times 1 = 50,000$ $500,000 \times 2 = 1,000,000$ $26,000 \times 5 \times 10 = 1,300,000$ $50,000 \times 35 \times 1 = 1,750,000$ $174,800 \times 10 = 1,748,000$ $3,000 \times 42 \times 2 = 252,000$
				2.	3,324	0	0	$277,000 \times 1 \times 12 = 3,324,000$
				2.	31,861	0	0	
				1.	14,338	0	0	$20,000 \times 20 \times 10 = 4,000,000$ $12,000 \times 8 \times 10 = 960,000$ $330 \times 400 \times 2 = 264,000$ $215,000 \times 4 \times 5 = 4,300,000$ $100,000 \times 8 \times 1 = 800,000$ $148,500 \times 2 \times 12 = 3,564,000$ $150,000 \times 3 \times 1 = 450,000$
				2.	222	0	0	$22,200 \times 10 = 222,000$
				3.	13,500	0	0	$30,000 \times 30 \times 15 = 13,500,000$
				4.	800	0	0	$8,000 \times 10 \times 10 = 800,000$
				5.	3,001	0	0	$300,100 \times 10 \times 1 = 3,001,000$
				3.	9,831	0	0	
				1.	2,400	0	0	$35,000 \times 10 \times 4 = 1,400,000$ $50,000 \times 2 \times 10 = 1,000,000$
				2.	7,431	0	0	$(371,550 \times 2 \times 10) - 5,000,000 = 2,431,000$ $100,000 \times 10 \times 5 = 5,000,000$
				2.	8,806	1,800	7,006	
				1.	1,500	0	0	
				1.	1,500	0	0	$100,000 \times 5 \times 3 = 1,500,000$

: 1 (:)

								()
				가				()
			2.()		7,306	0	0	
			1.		6,976	0	0	() 536,615× 1 × 13 = 6,976,000
			2.		300	0	0	() 300,000 × 1 × 1 = 300,000
			3.		30	0	0	() 30,000× 1 × 1 = 30,000
		3.			21,786	26,730	-4,944	
			1.		21,786	0	0	
				1.	13,894	0	0	115,000 × 2 = 230,000
								3 20,000 × 1 × 250 = 5,000,000
								100,000 × 1 = 100,000
								25,000 × 12 = 300,000
								250,000 × 1 = 250,000
								600,000 × 5 = 3,000,000
								61,400 × 10 = 614,000
								400,000 × 1 = 400,000
								=
								200,000 × 5 = 1,000,000
								1,000,000 × 3 = 3,000,000
				2.	4,920	0	0	250,000 × 12 = 3,000,000
								160,000 × 12 = 1,920,000
				3.	842	0	0	(70,166 × 12) - 720,000 = 122,000
								60,000 × 12 = 720,000
				4.	480	0	0	40,000 × 12 = 480,000
				5.	950	0	0	250,000 × 1 = 250,000
								20,000 × 35 = 700,000
				6.	700	0	0	100,000 × 2 = 200,000
								100,000 × 5 = 500,000
		2.			157,905	181,693	-23,788	
			1.		157,905	181,693	-23,788	
				1.	59,530	0	0	

: 1 (:)

									()
				가					()
				1.	1,900	0	0	500,000 × 2 =	1,000,000
								90,000 × 10 =	900,000
				2.	39,600	0	0	3,300,000 × 12 =	39,600,000
				3.	10,000	0	0	1,000,000 × 10 =	10,000,000
				4.	8,030	0	0	350 × 1,200 =	420,000
								170,000 × 12 =	2,040,000
								10,000 × 12 =	120,000
								50,000 × 1 =	50,000
								450,000 × 12 =	5,400,000
								80,000 × 12 =	960,000
								- 960,000 =	-960,000
				2.	1,000	0	0		
				1.	1,000	0	0	500,000 × 2 =	1,000,000
				3.	31,264	0	0		
				1.	25,464	0	0	1,000,000 × 1 =	1,000,000
								40,000 × 30 =	1,200,000
								1,200 × 500 × 2 =	1,200,000
								100,000 × 5 =	500,000
								70,000 × 10 × 10 =	7,000,000
								()	1,188,000
								33,000 × 4 × 9 =	1,188,000
								2,000,000 × 1 =	2,000,000
								()	2,376,000
								33,000 × 8 × 9 =	2,376,000
								700,000 × 10 =	7,000,000
								100,000 × 5 × 4 =	2,000,000
				2.	600	0	0	300,000 × 2 =	600,000
				3.	200	0	0	200,000 × 1 =	200,000
				4.	5,000	0	0	2,500,000 × 2 =	5,000,000
				4.	18,885	0	0		

: 1 (:)

										()	
				가						()	
				1.	16,525	0	0			689,000 × 1 × 1 =	689,000
										1,241,000 × 1 × 1 =	1,241,000
										가 500,000 × 1 × 2 =	1,000,000
										(290) 991,250 × 1	11,895,000
										× 12 =	
										130,000 × 10 =	1,300,000
										400,000 × 1	400,000
				2.	800	0	0			50,000 × 4 × 4 =	800,000
				3.	1,560	0	0			4 × 1 =	130,000 × 12 1,560,000
				5.	4,092	0	0				
				1.	4,092	0	0			341,000 × 12 =	4,092,000
				6.	12,680	0	0				
				1.	12,680	0	0			300,000 × 1 =	300,000
										CCTV 165,000 × 12 =	1,980,000
										300,000 × 12 =	3,600,000
										250,000 × 12 =	3,000,000
										50,000 × 4	2,400,000
										× 12 =	
										700,000 × 2 =	1,400,000
				7.	18,088	0	0				
				1.	16,528	0	0			() =	689,000 × 1 × 1 689,000
										() =	1,241,000 × 1 × 1 1,241,000
										() × 2 =	가 500,000 × 1 1,000,000
										() =	842,500 × 1 × 12 10,110,000
										() =	130,000 × 1 × 10 1,300,000
										() × 1 =	400,000 × 1 400,000
										() × 12 × 1 =	149,000 1,788,000
				2.	1,560	0	0			() × 1 × 12 =	4 130,000 1,560,000
				8.	5,004	0	0				
				1.	5,004	0	0			() × 1 =	417,000 × 12 5,004,000

: 1 (:)

				가				()
			9.()		7,362	0	0	
			1.		7,362	0	0	()() 1,840,500 × 1 × 4 = 7,362,000
3.					4,700	6,128	-1,428	
	1.				1,000	1,400	-400	
		1.			1,000	0	0	
			1.		1,000	0	0	(100,000 × 10 × 1) - 1,400,000 = -400,000
								100,000 × 14 = 1,400,000
								× 1 =
	2.				3,700	4,728	-1,028	
		1.			1,700	0	0	
			1.		500	0	0	250,000 × 2 = 500,000
			2.		100	0	0	10,000 × 2 × 5 = 100,000
			3.		1,100	0	0	220,000 × 5 = 1,100,000
			2.()		2,000	0	0	
			1.		100	0	0	20,000 × 5 = 100,000
			2.		1,500	0	0	150,000 × 10 = 1,500,000
			3.		400	0	0	100,000 × 4 = 400,000
7.					0	83,580	-83,580	
	1.				0	83,580	-83,580	
		1.			0	83,580	-83,580	
8.					2,500	2,500	0	
	1.				2,500	2,500	0	
		1.			2,500	2,500	0	
			1.		2,500	0	0	
				1.	2,500	0	0	2,000,000 × 1 = 2,000,000
								500,000 × 1 = 500,000
					1,418,811	1,792,296	-373,485	