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									( )	
				가						
1.					368,901	313,303	55,598			
1.					11,136	11,136	0			
	1.				11,136	11,136	0			
		1.			11,136	11,136	0			
			1.		11,136	11,136	0			
				1. ( )	10,000	10,000	0			
				2.	1,136	1,136	0			
2.					345,609	294,092	51,517			
	1.				345,609	294,092	51,517			
		1.			345,609	294,092	51,517			
			1.		191,504	200,787	-9,283	158,706,000 =	(157,020,000 × 1) -	-1,686,000
								42,081,000 =	(34,484,000 × 1) -	-7,597,000
				2.	154,105	93,305	60,800	( ) - 5,500,000 =	(9,259,000 × 1	3,759,000
								) - 5,760,000 =	(9,600,000 × 1	3,840,000
								( )	(19,160,000 ×	9,580,000
								1) - 9,580,000 =		
								( )	(20,160,000 ×	1,000,000
								1) - 19,160,000 =		
								( )	(30,400,000 × 1) -	10,645,000
								19,755,000 =		
								( )	(2,395,000 × 1)	831,000
								- 1,564,000 =		
								( )	(1,144,000	394,000
								× 1) - 750,000 =		
								( )	(7,300,000	3,687,000
								× 1) - 3,613,000 =		
								( )	(1,496,000 × 1)	596,000
								- 900,000 =		
								( )	1,440,000 ×	1,440,000
								1 =		
								( )	( ) :	15,000,000
								15,000,000 × 1 =		
								( )	: 660,000	660,000
								× 1 =		
								( )	: 1,400,000 ×	1,400,000
								1 =		
								( )	: 508,000 ×	508,000
								1 =		
								( )	:	1,060,000
								1,060,000 × 1 =		
								( ) (SV)	:	164,000
								164,000 × 1 =		
								( )	: 6,236,000 ×	6,236,000
								1 =		

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									( )			
				가								
3.					12,156	8,075	4,081					
	1.				8,075	8,075	0					
		1.			8,075	8,075	0					
			1.		8,075	8,075	0					
	2.				4,081	0	4,081					
		1.			4,081	0	4,081					
			1.			4,081	0	4,081	( ) =	( ) : 3,442,500 × 1	3,443,000	
							( ) × 1 =	( ) : 637,500	638,000			
	2.				106,732	76,580	30,152					
1.					104,697	74,545	30,152					
	1.				104,697	74,545	30,152					
		1.			59,887	49,242	10,645					
			1.			59,887	49,242	10,645	( ) - 1,540,000 =	(2,200 × 11 × 80 )	396,000	
							( ) - 128,600 =	(2,400 × 36 × 84	7,129,000			
							( ) - 786,000 =	(3,100 × 15 × 84 )	3,120,000			
	2.				35,410	20,990	14,420					
		1.			35,410	20,990	14,420	: 3,840,000 =			3,840,000	
								( ) : 9,580,000× 1 =			9,580,000	
								( ) : 1,000,000 × 1			1,000,000	
	3.				2,100	700	1,400					
		1.			2,100	700	1,400	( ) =	( ) : 100,000 × 14	1,400,000		
	4.				7,300	3,613	3,687					
		1.		7,300	3,613	3,687	( )	: 3,687,000 × 1 =			3,687,000	
	2.				2,035	2,035	0					
1.				1,200	1,200	0						
	1.			1,200	1,200	0						
		1.			1,200	1,200	0					
	2.				835	835	0					

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								( )	
				가					
			1.		735	735	0		
			1.		735	735	0		
			2.		100	100	0		
			1.		100	100	0		
3.					11,374	11,374	0		
	1.				11,374	11,374	0		
		1.			11,374	11,374	0		
			1.		11,374	11,374	0		
			1.		11,374	11,374	0		
					487,007	401,257	85,750		

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								( )
				가				( )
1.					3,341	3,260	81	
	1.				81	0	81	
		1.			81	0	81	
			1.		81	0	81	
				1.	81	0	81	80,480 × 1 = 81,000
	2.				3,260	3,260	0	
		1.			2,000	2,000	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
		2.			500	500	0	
			1.		500	500	0	
	2.				1,260	1,260	0	
		1.			1,260	1,260	0	
			1.		1,260	1,260	0	
2.	/				185,592	126,888	58,704	
	1.				85,729	62,300	23,429	
		1.			85,729	62,300	23,429	
			1.		70,915	52,809	18,106	
				1.	70,915	52,809	18,106	( ) 10,645,000 × 1 = 10,645,000
								( ) 6,236,000 +831,000 +394,000 = 7,461,000
		2.			6,822	6,822	0	
			1.		6,822	6,822	0	
		3.			2,669	2,669	0	
			1.		2,669	2,669	0	
		4.	( )		3,443	0	3,443	
			1.		3,443	0	3,443	( ) 344,250 × 10 = 3,443,000
		5.			1,600	0	1,600	
			1.		1,600	0	1,600	1,600,000 × 1 = 1,600,000

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								( )
				가				( )
			6.		280	0	280	
			1.		280	0	280	140,000 × 2 = 280,000
	2.				6,030	6,030	0	
		1. [ ]			3,288	3,288	0	
		1.			1,690	1,690	0	
			1.		90	90	0	
			2.		800	800	0	
			3.		800	800	0	
		2.			468	468	0	
			1.		468	468	0	
		3.			100	100	0	
			1.		100	100	0	
		4.			30	30	0	
			1.		30	30	0	
		5. [ ]			1,000	1,000	0	
			1.		1,000	1,000	0	
	2.				2,742	2,742	0	
		1.			2,742	2,742	0	
			1.		2,742	2,742	0	
	3.				74,510	44,358	30,152	
		1.			30,400	19,755	10,645	
			1.		30,400	19,755	10,645	
			1.		30,400	19,755	10,645	( ) ( , , ) 10,645,000 × 1 = 10,645,000
		2.			35,410	20,990	14,420	
			1.		15,250	11,410	3,840	
			1.		15,250	11,410	3,840	3,840,000 × 1 = 3,840,000
		2.			20,160	9,580	10,580	
			1.		20,160	9,580	10,580	( ) × 1 = 9,580,000 9,580,000

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								( )
				가				( )
								( ) 1,000,000 1,000,000 × 1
		3.			1,400	0	1,400	
			1.		1,400	0	1,400	
				1.	1,400	0	1,400	( ) 100,000 1,400,000 × 14 =
		4.			7,300	3,613	3,687	
			1.		7,300	3,613	3,687	
				1.	7,300	3,613	3,687	( ) 3,686,800 3,687,000 × 1 =
		4.			19,323	14,200	5,123	
			1.		19,323	14,200	5,123	
				1.	9,439	5,500	3,939	
				1.	180	0	180	60,000 × 3 = 180,000
				2.	9,259	5,500	3,759	( ) 3,759,000 × 1 3,759,000
			2.		9,884	8,700	1,184	
				1.	9,884	8,700	1,184	1,105,000 1,105,000 × 1 =
								78,960 × 1 = 79,000
		3.			63,550	43,499	20,051	
			1.		52,746	34,733	18,013	
				1.	9,930	9,930	0	
				1.	1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		1,750	1,750	0	
				1.	1,750	1,750	0	
			3.		2,880	2,880	0	
				1.	2,400	2,400	0	
				2.	480	480	0	
			4.		4,000	4,000	0	
				1.	1,510	1,510	0	
				2.	2,490	2,490	0	

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								( )
				가				( )
			5.		300	300	0	
			1.		300	300	0	
		2.			600	400	200	
		1.			600	400	200	
		1.			600	400	200	100,000 × 2 = 200,000
		3.			3,400	3,400	0	
		1.			2,400	2,400	0	
			1.		1,800	1,800	0	
			2.		600	600	0	
		2.			1,000	1,000	0	
		1.			1,000	1,000	0	
		4.			3,896	2,800	1,096	
		1.			200	200	0	
		1.			200	200	0	
		2.			2,200	1,700	500	
		1.			2,200	1,700	500	100,000 × 5 = 500,000
		3.			1,496	900	596	
		1.			800	800	0	
		2.			696	100	596	( ) 23,200× 5 = 116,000
								( ) 50,000 × 6 = 300,000
								( ) 1,000 × 36 × 5 = 180,000
		5.			18,520	3,520	15,000	
		1.			600	600	0	
		1.			600	600	0	
		2.			1,000	1,000	0	
		1.			1,000	1,000	0	
		3.			1,920	1,920	0	
		1.			1,920	1,920	0	

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								( )
				가				( )
			4.		15,000	0	15,000	
			1.		3,120	0	3,120	( ) 30,000 × 20 × 4 = 2,400,000
								( ) 30,000 × 6 × 4 = 720,000
			2.		11,880	0	11,880	( ) (MR) 200,000 × 5 = 1,000,000
								( ) 100,000 × 5 = 500,000
								( ) 500,000 × 1 = 500,000
								( ) 50,000 × 36 = 1,800,000
								( ) 50,000 × 15 × 2 = 1,500,000
								( ) 500,000 × 6 = 3,000,000
								( ) 1,000,000 × 1 = 1,000,000
								( ) 2,000 × 200 = 400,000
								( ) 150,000 × 2 = 300,000
								( ) 10,000 × 8 = 80,000
								( ) 5,000 × 15 × 5 = 375,000
								( ) 3,000 × 15 × 5 = 225,000
								( ) 600,000 × 2 = 1,200,000
			6.		1,640	200	1,440	
			1.		200	200	0	
			1.		200	200	0	
			2.		1,440	0	1,440	
			1.		1,440	0	1,440	( ) 20,000 × 72 = 1,440,000
			7.		14,760	14,483	277	
			1.		3,290	5,840	-2,550	
			1.		2,440	4,840	-2,400	-400,000 -400,000
								-2,000,000 -2,000,000
			2.		850	1,000	-150	-150,000 -150,000
			2.		220	220	0	
			1.		220	220	0	



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									(    )				
				가									
			3.		800	1,270	-470						
			1.		800	1,270	-470	-170,000	-170,000				
									-300,000	-300,000			
			4.		1,160	1,550	-390						
			1.		1,160	1,550	-390	-100,000	-100,000				
								-190,000	-190,000				
								-100,000	-100,000				
			5.		840	840	0						
			1.		600	600	0						
			2.		240	240	0						
			6.	(            )	3,782	1,971	1,811						
			1.		3,782	1,971	1,811	(            )            305,500 × 2 =	611,000				
								(            )            400,000 × 3 =	1,200,000				
			7.	(            )	3,518	1,642	1,876						
			1.		3,518	1,642	1,876	(            )            ,            46,880 × 40 =	1,876,000				
			8.		1,150	1,150	0						
			1.		400	400	0						
			2.		750	750	0						
			2.					10,804	8,766	2,038			
			1.					2,900	2,900	0			
			1.					1,900	1,900	0			
			1.					1,900	1,900	0			
			2.					800	800	0			
			1.					800	800	0			
			3.	가					200	200	0		
			1.					200	200	0			
			2.					5,394	3,356	2,038			
			1.					5,394	3,356	2,038			

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								( )
				가				( )
				1.	5,394	3,356	2,038	( ) 15,000 × 36 = 540,000
								( ) 97,500 × 1 = 98,000
								( ) ( ) 100,000 × 14 = 1,400,000
			3.		210	210	0	
			1.		210	210	0	
				1.	210	210	0	
			4.		2,300	2,300	0	
			1.		1,300	1,300	0	
				1.	1,300	1,300	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
4.					50,024	35,663	14,361	
				1.	35,918	20,990	14,928	
				1.	15,250	11,410	3,840	
				1.	15,250	11,410	3,840	
				1.	11,240	7,400	3,840	960,000 × 4 = 3,840,000
				2.	4,010	4,010	0	
				2.	20,668	9,580	11,088	
				1.	20,160	9,580	10,580	
				1.	10,750	5,000	5,750	( ) 1,150,000 × 5 = 5,750,000
				2.	9,410	4,580	4,830	( ) 456,000 × 5 = 2,280,000
								( ) 200,000 × 5 = 1,000,000
								( ) 310,000 × 5 = 1,550,000
				2.	508	0	508	
				1.	388	0	388	( ) 38,800 × 10 = 388,000
				2.	120	0	120	( ) 20,000 × 6 = 120,000
			2.		14,106	14,673	-567	
			1.		14,106	14,673	-567	

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								(    )		
				가						
			1.		8,849	8,973	-124			
			1.		2,849	2,973	-124	-124,000	-124,000	
			2.		6,000	6,000	0			
			2.		1,500	1,500	0			
			1.		1,500	1,500	0			
			3.		97	1,200	-1,103			
			1.		97	1,200	-1,103	-1,103,000	-1,103,000	
			4.		3,000	3,000	0			
			1.		750	750	0			
			2.		1,430	1,430	0			
			3.		820	820	0			
			5.		660	0	660			
			1.		650	0	650 (    )	150,000 × 4 =	600,000	
							(    )	50,000 × 1 =	50,000	
			2.		10	0	10 (    )	10,000 × 1 =	10,000	
			5.				42,152	40,488	1,664	
			1.				10,710	10,710	0	
			1.				10,710	10,710	0	
			1.				2,100	2,100	0	
			1.				600	600	0	
2.				1,500	1,500	0				
2.				1,000	1,000	0				
1.				1,000	1,000	0				
3.				1,500	1,500	0				
1.				1,500	1,500	0				
4.			가	4,730	4,730	0				
1.				830	830	0				
2.				3,900	3,900	0				

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								( )
				가				( )
			5.		1,180	1,180	0	
			1.		1,180	1,180	0	
			6.		200	200	0	
			1.		200	200	0	
	2.				1,038	1,038	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			38	38	0	
			1.	119	38	38	0	
			1.		38	38	0	
	3.				10,000	10,000	0	
		1.			10,000	10,000	0	
			1.		10,000	10,000	0	
				1.	2,400	2,400	0	
				2.	7,000	7,000	0	
				3.	600	600	0	
	4.				12,404	12,240	164	
		1.			500	500	0	
			1.		500	500	0	
			1.		500	500	0	
		2.			11,904	11,740	164	
			1.		11,740	11,740	0	
				1.	5,640	5,640	0	
				2.	2,500	2,500	0	
				3.	3,600	3,600	0	
			2. ICT		164	0	164	
			1.		164	0	164	( )SV 164,000 × 1 164,000 =

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								( )
				가				( )
	5.				8,000	6,500	1,500	
		1.			8,000	6,500	1,500	
			1.		8,000	6,500	1,500	
				1.	8,000	6,500	1,500	9 1,500,000× 1 = 1,500,000
6.					142,348	148,459	-6,111	
	1.				66,523	70,925	-4,402	
		1.			28,575	29,850	-1,275	
			1.		5,100	5,100	0	
				1.	2,100	2,100	0	
				2.	3,000	3,000	0	
			2.		23,475	24,750	-1,275	
				1.	8,086	9,250	-1,164	-84,000 -84,000
								-930,000 -930,000
								-150,000 -150,000
				2.	89	200	-111	-111,000 -111,000
				3.	14,100	14,100	0	
				4.	1,200	1,200	0	
		2.			37,948	41,075	-3,127	
			1.		11,865	13,240	-1,375	
				1.	9,600	10,840	-1,240	-1,240,000 -1,240,000
				2.	2,265	2,400	-135	-135,000 -135,000
			2.		4,584	8,920	-4,336	
				1.	2,520	5,020	-2,500	-500,000 -500,000
								-2,000,000 -2,000,000
				2.	1,400	1,900	-500	-500,000 -500,000
				3.	664	2,000	-1,336	-1,336,000 -1,336,000
			3.		150	150	0	
				1.	150	150	0	

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								( )
				가				( )
			4.		428	278	150	
			1.		428	278	150	150,000 150,000
			5.		9,947	8,573	1,374	
			1.		1,274	900	374	374,000 374,000
			2.		5,000	5,000	0	
			3.		2,073	2,073	0	
			4.		1,600	600	1,000	1,000,000 1,000,000
			6.		1,200	1,200	0	
			1.		1,200	1,200	0	
			7.		9,774	8,714	1,060	
			1.		9,774	8,714	1,060	( ) 1,059,890 × 1 = 1,060,000
		2.			74,125	75,834	-1,709	
		1.			74,125	75,834	-1,709	
		1.			20,115	20,200	-85	
			1.		14,915	17,500	-2,585	-2,585,000 × 1 = -2,585,000
			2.		1,200	1,200	0	
			3.		4,000	1,500	2,500	2,500,000 × 1 = 2,500,000
			2.		2,223	2,250	-27	
			1.		2,223	2,250	-27	-27,000 = -27,000
			3.		13,523	15,420	-1,897	
			1.		13,523	15,420	-1,897	273,000 × 1 = 273,000
								-120,000 = -120,000
								-50,000 = -50,000
								-2,000,000 = -2,000,000
			4.		18,264	17,964	300	
			1.		18,264	17,964	300	-3,500,000 = -3,500,000
								3,800,000 × 1 = 3,800,000
			5.		20,000	20,000	0	

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								( )
				가				( )
				1.	20,000	20,000	0	
	3.				1,700	1,700	0	
		1.			1,200	1,200	0	
			1.		1,200	1,200	0	
				1.	300	300	0	
				2.	900	900	0	
		2.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
7.					0	3,000	-3,000	
	1.				0	3,000	-3,000	
		1.			0	3,000	-3,000	
			1.		0	3,000	-3,000	
				1.	0	3,000	-3,000	-3,000,000 -3,000,000
					487,007	401,257	85,750	