

2019

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1 " , 203,492,000 " " , 235,725,000 " .

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3	235,725	203,492			32,233		15.8		
		32,194	212,079	89.9		-479	4,826	2.0	
		0	14,685	6.2	/	0	22,212	9.4	
		39	415	0.1		-4,768	63,242	26.8	
		0	8,546	3.6		-799	11,339	4.8	
						24,798	35,105	14.8	
						13,481	99,001	41.9	
					0	0	0.0		

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									()	
				가						
1.					212,079	215,232	-3,153			
1.					212,079	210,232	1,847			
1.					212,079	210,232	1,847			
1.					212,079	210,232	1,847			
1.					145,156	0	0	: 143,898,000 × 1 =	143,898,000	
								: (145,156,000 × 1) -	1,258,000	
								143,898,000 =		
2.					66,923	0	0	() : 7,362,000 × 1 =	7,362,000	
								=		
								() : (13,434,000 ×	6,072,000	
								1) - 7,362,000 =		
								() : (19,006,000 ×	5,572,000	
								1) - 13,434,000 =		
								() : 2,200,000	2,200,000	
								× 1 =		
								: 2,700,000 × 1 =	2,700,000	
								() : (4,500,000 × 1	1,800,000	
) - 2,700,000 =		
								: 1,000,000 × 1 =	1,000,000	
								: 6,000,000 × 1 =	6,000,000	
								() : 2,400,000 × 1 =	2,400,000	
								() : (4,360,000 × 1)	1,960,000	
								- 2,400,000 =		
								() : 600,000 × 1 =	600,000	
								() : (1,200,000 × 1)	600,000	
								- 600,000 =		
								: 120,000 × 1 =	120,000	
								() : 2,605,000	2,605,000	
								× 1 =		
								() : 970,000	970,000	
								× 1 =		
								() : 900,000 × 1	900,000	
								=		
								() : 25,000,000	25,000,000	
								× 1 =		
								: (23,812,000 × 1)	-1,188,000	
								- 25,000,000 =		
								() () :	250,000	
								250,000 × 1 =		
2.					0	5,000	-5,000			
1.					0	5,000	-5,000			
1.					0	5,000	-5,000			

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가								()	
2.					15,100	18,977	-3,877		
1.					14,685	17,911	-3,226		
1.					14,685	17,911	-3,226		
1.					7,985	7,881	104		
1.					7,985	0	0	() : 3,600 × 12 × 175 = 7,560,000	
								() : 480 × 5 × 177 = 425,000	
2.					6,700	10,030	-3,330		
1.					6,700	0	0	7,500,000 × 1 = : 7,500,000	
								-3,000,000 × 1 = : -3,000,000	
								() : 2,530,000 × 1 = 2,530,000	
								() : -330,000 × 1 = -330,000	
2.					415	1,066	-651		
1.					216	0	216		
1.					216	0	216		
1.					216	0	0	: 40,000 × 1 = 40,000	
								: 176,000 × 1 = 176,000	
2.					199	1,066	-867		
1.					150	446	-296		
1.					150	0	0	: 150,000 × 1 = 150,000	
2.					49	620	-571		
1.					49	0	0	: 10,000 × 1 = 10,000	
								: 39,000 × 1 = 39,000	
3.					8,546	8,746	-200		
1.					8,546	8,746	-200		
1.					8,546	8,746	-200		
1.					8,546	8,746	-200		
1.					8,546	0	0	: 2,000,000 × 1 = 2,000,000	
								: 6,546,310 × 1 = 6,546,000	

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	235,725	242,955	-7,230		
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								()
				가				
1.					4,826	2,700	2,126	
1.					2,855	500	2,355	
	1.				2,855	500	2,355	
		1.			2,855	0	0	
			1.		2,605	0	0	() 2,605,000 × 1 = 2,605,000
			2.		250	0	0	() 250,000 × 1 = 250,000
2.					1,971	2,200	-229	
	1.				900	1,400	-500	
		1.			900	0	0	
			1.		900	0	0	100,000 × 9 = 900,000
								(0) - 500,000= -500,000
								500,000 × 1 = 500,000
2.					1,071	800	271	
	1.				1,071	0	0	
		1.			0	0	0	(0) - 260,000= -260,000
								10,000 × 2 × 13 = 260,000
			2.		1,071	0	0	(535,500 × 2) - 1,040,000= 31,000
								40,000 × 13 × 2 = 1,040,000
2.	/				22,212	27,504	-5,292	
1.					7,985	8,721	-736	
	1.				7,985	8,721	-736	
		1.			7,560	0	0	
			1.		7,560	0	0	3,600 × 12 × 175 = 7,560,000
		2.			425	0	0	
			1.		425	0	0	480 × 5 × 177 = 425,000
2.					5,722	2,987	2,735	
	1. []				1,326	1,291	35	
		1.			100	0	0	

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									()
				가					()
				1.	100	0	0	10,000 × 10 =	100,000
				2.	176	0	0		
				1.	176	0	0	26,000 × 5 =	130,000
								1,000 × 11 =	11,000
								35,000 × 1 =	35,000
				3.	50	0	0		
				1.	50	0	0	50,000 × 1 =	50,000
				4. []	1,000	0	0		
				1.	1,000	0	0	(700,000 × 1) - 570,000=	130,000
								570,000 × 1 =	570,000
								150,000 × 2 =	300,000
				2.	0	0	0	(0) - 130,000=	-130,000
								130,000 × 1 =	130,000
			2.		4,396	1,696	2,700		
				1.	2,396	0	0		
				1.	2,396	0	0	1,600,000 × 1 =	1,600,000
								60,000 × 12 =	720,000
								19,000 × 4 =	76,000
				2.	700	0	0		
				1.	700	0	0	700,000 × 1 =	700,000
				3.	400	0	0		
				1.	400	0	0	80,000 × 5 =	400,000
				4.	0	0	0		
				1.	0	0	0	(0 × 1) - 3 700,000=	-700,000
								3 700,000 × 1 =	700,000
				5.	900	0	0		
				1.	900	0	0	() × 3 × 6 = 50,000	900,000
			3.		8,505	10,030	-1,525		

: 3 (:)

								()
				가				()
		1.			6,700	10,030	-3,330	
			1.	() 4,500	0	0	0	
				1.	0	0	0	() (4,500,000 × 1) - 2,700,000 = 1,800,000
								(0) - -4,500,000
								4,500,000=
								2,700,000 × 1 2,700,000
								=
			2.		4,500	0	0	4,500,000 × 1 = 4,500,000
			2.) 2,200	0	0	0	
				1.	0	0	0	(0) - -2,200,000
								2,200,000=
								2,200,000 × 1 2,200,000
								=
			2.		2,200	0	0	2,200,000 × 1 = 2,200,000
		2.			1,805	0	1,805	
			1.		1,805	0	0	
				1.	1,805	0	0	1,805,000 × 1 = 1,805,000
	4.				0	5,766	-5,766	
		1.			0	5,766	-5,766	
3.					63,242	58,645	4,597	
		1.			11,137	15,817	-4,680	
			1.		1,482	10,575	-9,093	
				1.	1,080	0	0	
				1.	1,080	0	0	30,000 × 3 × 12 1,080,000
								=
			2.		402	0	0	
				1.	0	0	0	(0) - 2,340,000= -2,340,000
								45,000 × 52 = 2,340,000
				2.	402	0	0	70,000 × 25 = 1,750,000
								(10,000 × 18) - -1,570,000
								1,750,000=
								(10,000 × 136.3) -3,005,000
								- 4,368,000=
								7,000 × 52 × 12 4,368,000
								=
								(17,000 × 1 -1,346,000
) -1,363,000=

: 3 (:)

								()
				가				()
								25,000 × 52 = 1,300,000
								(0) - 1,300,000= -1,300,000
								(0) - 992,000= -992,000
								6,200 × 16 × 5 × 2 = 992,000
								(1,000 × 205) - 360,000= -155,000
								30,000 × 52 = 1,560,000
								(30,000 × 12) - 1,560,000= -1,200,000
								7,000 × 20 × 12 = 1,680,000
								(0) - 1,680,000= -1,680,000
								(0) - 1,200,000= -1,200,000
								60,000 × 20 = 1,200,000
		2.			0	250	-250	
			1.		0	0	0	
				1.	0	0	0	(0) - 100,000= -100,000
								100,000× 1 = 100,000
								5,000 × 15 = 75,000
								(0) - 75,000= -75,000
		3.			0	200	-200	
			1.		0	0	0	
				1.	0	0	0	FC (0) - 200,000= -200,000
								FC 200,000 × 1 = 200,000
		4.			100	100	0	
			1.		100	0	0	
				1.	100	0	0	100,000 × 1 = 100,000
		5.			2,570	1,600	970	
			1.		2,570	0	0	
				1.	1,200	0	0	() 200,000 × 3 = 600,000
								300,000 × 2 = 600,000

: 3 (:)

								()
				가				()
				2.	1,370	0	0	(200,000 × 2) - 1,000,000=-600,000
								500,000 × 2 = 1,000,000
								() 970,000 × 1 = 970,000
		6.			820	642	178	
			1.		700	0	0	
				1.	200	0	0	200,000 × 1 = 200,000
				2.	500	0	0	500,000 × 1 = 500,000
			2.	()	120	0	0	
				1.	120	0	0	3,000 × 12 = 36,000
								84,000 × 1 = 84,000
		7.			650	650	0	
			1.		650	0	0	
				1.	650	0	0	35,000 × 10 = 350,000
								100,000 × 1 = 100,000
								200,000 × 1 = 200,000
		8.			4,460	880	3,580	
			1.		4,460	0	0	
				1.	4,460	0	0	1,000,000 × 4 = 4,000,000
								5,000 × 10 = 50,000
								(60,000 × 3) - 600,000=-420,000
								200,000 × 3 = 600,000
								10,000 × 5 = 50,000
								가 20,000 × 4 = 80,000
								20,000 × 5 = 100,000
		9.			1,055	920	135	
			1.		1,055	0	0	
				1.	1,055	0	0	(가) 20,000 × 15 × 4 = 1,200,000
								(가) (211,000 × 5) - 1,200,000=-145,000

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								()
				가				()
								(가) 200,000 × 1 200,000
								=
								(가) (0) - -200,000
								200,000=
	2.				43,993	33,014	10,979	
		1.			3,470	2,634	836	
			1.		100	0	0	
				1.	100	0	0	20,000 × 5 = 100,000
		2.			40	0	0	
			1.		40	0	0	10,000 × 2 = 20,000
								10,000 × 2 = 20,000
		3.			2,240	0	0	
			1.		1,700	0	0	700,000 × 1 = 700,000
								50,000 × 20 = 1,000,000
			2.		540	0	0	100,000 × 1 = 100,000
								15,000 × 13 = 195,000
								7,000 × 35 = 245,000
		4.			60	0	0	
			1.		60	0	0	10,000 × 6 = 60,000
		5.			100	0	0	
			1.		100	0	0	50,000 × 2 = 100,000
		6.			100	0	0	
			1.		100	0	0	5,000 × 20 = 100,000
		7.			830	0	0	
			1.		830	0	0	1 250,000 × 1 = 250,000
								2 250,000 × 1 = 250,000
								3 (330,000 × 1) 80,000
								- 250,000=
								3 250,000 × 1 = 250,000
		2.			39,437	28,507	10,930	
			1.		140	0	0	

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									()
				가					()
				1.	140	0	0		(70,000 × 2) - 200,000= -60,000
									100,000 × 2 = 200,000
				2.	39,297	0	0		
				1.	2,959	0	0		(2,959,000× 1) - 2,000,000= 959,000
									(2,000,000× 1) - 5,000,000= -3,000,000
									2,500,000 × 2 = 5,000,000
				2.	36,338	0	0		(1,717,300 × 22) - 26,250,000= 11,531,000
									1,050,000 × 25 = 26,250,000
									(36,188,000 × 1) - 37,781,000= -1,593,000
									5,000 × 30 = 150,000
				3.	890	592	298		
				1.	890	0	0		
				1.	20	0	0		20,000 × 1 = 20,000
				2.	870	0	0		30,000 × 17 × 2 = 1,020,000
									(335,000× 2) - 1,020,000= -350,000
									100,000× 1 = 100,000
									100,000× 1 = 100,000
				4.	196	1,281	-1,085		
				1.	196	0	0		
				1.	196	0	0		(10,000 × 2) - 51,000= -31,000
									3,000 × 17 × 1 = 51,000
									(17,600 × 10 × 1) - 340,000= -164,000
									20,000 × 17 × 1 = 340,000
									20,000 × 5 = 100,000
									(0) - 100,000= -100,000
									(0) - 50,000= -50,000
									50,000 × 1 = 50,000
				3.	8,112	9,814	-1,702		

: 3 (:)

								()
				가				()
		1.			8,112	9,814	-1,702	
		1.			2,112	0	0	
			1.		2,112	0	0	(1,417,000 × 1) - 2,120,000= -703,000
								1,120,000 × 1 = 1,120,000
								1,000,000 × 1 = 1,000,000
								616,000 × 1 = 616,000
								(600,000 × 1) - 616,000= -16,000
								11,000 × 12 × 2 = 264,000
								(95,000 × 1) - 264,000= -169,000
		2.			1,034	0	0	
			1.		634	0	0	32,000 × 17 = 544,000
								10,000 × 9 = 90,000
			2.		400	0	0	400,000 × 1 = 400,000
		3.			901	0	0	
			1.		634	0	0	32,000 × 17 = 544,000
								10,000 × 9 = 90,000
			2.		267	0	0	267,000 × 1 = 267,000
		4.			450	0	0	
			1.		450	0	0	450,000 × 1 = 450,000
		5.			450	0	0	
			1.		450	0	0	450,000 × 1 = 450,000
		6.			512	0	0	
			1.		512	0	0	512,000 × 1 = 512,000
		7.			1,034	0	0	
			1.		634	0	0	32,000 × 17 = 544,000
								90,000 × 1 = 90,000
			2.		400	0	0	100,000 × 4 = 400,000
		8.			100	0	0	

: 3 (:)

									()
				가					()
				1.	100	0	0	100,000 × 1 =	100,000
			9.		539	0	0		
				1.	539	0	0	539,000 × 1 =	539,000
			10.		880	0	0		
				1.	300	0	0	300,000 × 1 =	300,000
				2.	580	0	0	500,000 × 1 =	500,000
								80,000 × 1 =	80,000
			11.		50	0	0		
				1.	50	0	0	50,000 × 1 =	50,000
			12.		50	0	0		
				1.	50	0	0	50,000 × 1 =	50,000
4.					11,339	15,148	-3,809		
	1.				6,738	10,188	-3,450		
		1.			6,738	10,188	-3,450		
			1.		38	0	0		
				1.	38	0	0	(38,000 × 1) - 1,000,000=	-962,000
								500,000 × 2 =	1,000,000
			2.		0	0	0		
				1.	0	0	0	() (0) - 1,000,000=	-1,000,000
								() 1,000,000 × 1 =	1,000,000
			3.		4,500	0	0		
				1.	3,600	0	0	() -3,900,000 × 1 =	-3,900,000
								() 7,500,000 × 1 =	7,500,000
				2.	900	0	0	() 450,000 × 2 =	900,000
			4.		2,200	0	0		
				1.	2,200	0	0	() -330,000 × 1 =	-330,000
								() 2,530,000 × 1 =	2,530,000
	2.				4,601	4,960	-359		

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								()
				가				()
		1.			4,601	4,960	-359	
			1.		3,084	0	0	
				1.	3,084	0	0	(1,542,000 × 2) - 3,750,000=- -666,000
								15,000 × 25 × 10 = 3,750,000
			2.		1,517	0	0	
				1.	1,167	0	0	100,000 × 5 = 500,000
								(47,800× 5) - 500,000=- -261,000
								(5,000 × 10) - 250,000=- -200,000
								5,000 × 50 = 250,000
								60,000 × 15 = 900,000
								(87,800 × 10) - 900,000=- -22,000
			2.		350	0	0	350,000 × 1 = 350,000
5.					35,105	30,812	4,293	
		1.			4,651	4,254	397	
			1.		4,651	4,254	397	
				1.	520	0	0	
				1.	520	0	0	65,000 × 8 = 520,000
			2.		2,856	0	0	
				1.	700	0	0	35,000 × 20 = 700,000
				2.	1,880	0	0	7,500 × 50 = 375,000
								24,000 × 30 = 720,000
								15,000 × 9 = 135,000
								500 × 200 = 100,000
								60,000 × 4 = 240,000
								35,000 × 2 = 70,000
								5,000 × 10 = 50,000
								5,000 × 12 = 60,000
								5,000 × 26 = 130,000

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								()
				가				()
			3.		276	0	0	(0) - 180,000=- -180,000
								30,000 × 6 = 180,000
								(0) - 50,000=- -50,000
								50,000 × 1 = 50,000
								(0) - 150,000=- -150,000
								50,000 × 3 = 150,000
								(13,800 × 20) - 375,000=- -99,000
								15,000 × 25 = 375,000
		3.			975	0	0	
			1.		975	0	0	100,000 × 5 = 500,000
								50,000 × 3 = 150,000
								35,000 × 5 = 175,000
								50,000 × 3 = 150,000
		4.			300	0	0	
			1.		300	0	0	30,000 × 10 = 300,000
2.					840	1,664	-824	
	1.				520	644	-124	
		1.			520	0	0	
			1.		320	0	0	160,000 × 2 = 320,000
			2.		200	0	0	100,000 × 2 = 200,000
	2.				320	1,020	-700	
		1.			320	0	0	
			1.		320	0	0	가 × 1 = 100,000 × 7 700,000
								가 (320,000 × 1) - 700,000=- -380,000
3.					0	12,000	-12,000	
	1.				0	12,000	-12,000	
4.					29,614	12,894	16,720	
	1.				100	100	0	

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									()
				가					()
			1.		100	0	0		
			1.		100	0	0	100,000 × 1 =	100,000
		2.			29,514	12,794	16,720		
			1.		5,702	0	0		
			1.		3,637	0	0	100,000× 12 =	1,200,000
								(98,000 × 10) -	-220,000
								1,200,000=	
								100,000× 10 =	1,000,000
								() 165,700 × 5	1,657,000
								× 2 =	
			2.		2,065	0	0	230,000 × 7 =	1,610,000
								455,000 × 1 =	455,000
			2.		23,812	0	0		
			1.		9,643	0	0	() 9,691,000 × 1 =	9,691,000
								(9,643,000 × 1) -	-48,000
								9,691,000=	
			2.		14,169	0	0	() 1,045,000	1,045,000
								× 1 =	
								(1,051,000 × 1)	6,000
								- 1,045,000=	
								() 550,000 × 1 =	550,000
								() 312,000 × 1 =	312,000
								(345,000 × 1) - 312,000=	33,000
								() (325,000 × 10) -	-650,000
								3,900,000=	
								() () 325,000	3,900,000
								× 12 =	
								() (242,000 × 10) -	-484,000
								2,904,000=	
								() () 242,000 × 12	2,904,000
								=	
								(75,450 × 20) - 1,500,000=	9,000
								() 75,000 × 20 =	1,500,000
								() 95,200 × 20 =	1,904,000
								(95,800 × 20) -	12,000
								1,904,000=	
								() 5 396,000 × 1	396,000
								5 (407,000 × 1) -	11,000
								396,000=	

: 3 (:)

								()
				가				
								() 315,000 × 5 = 1,575,000
								(698,000 × 1) - 3,000 695,000=
								() 35,100 × 19.8m= 695,000
								() 80,000 × 1 = 80,000
								(0) - 80,000= -80,000
								() 158,000 × 1 = 158,000
								() 290,000 × 1 = 290,000
6.					99,001	108,146	-9,145	
	1.				41,153	40,901	252	
		1.			21,847	19,765	2,082	
			1.		4,487	0	0	
				1.	1,487	0	0	50,000 × 4 = 200,000
								(151,800 × 5) - 174,000 585,000=
								15,000 × 13 × 3 = 585,000
								40,000 × 12 = 480,000
								(214,000× 2) - -52,000 480,000=
								50,000 × 2 = 100,000
				2.	3,000	0	0	250,000 × 12 = 3,000,000
			2.		11,100	0	0	
				1.	3,240	0	0	150,000 × 2 = 300,000
								250,000 × 1 = 250,000
								20,000 × 10 × 2 = 400,000
								(A4) 20,000 × 34 = 680,000
								(B4) 35,000 × 2 = 70,000
								100,000 × 3 = 300,000
								120,000 × 2 = 240,000
								60,000 × 10 = 600,000
								20,000 × 10 = 200,000

: 3 (:)

									()
				가					()
									$20,000 \times 10 = 200,000$
			2.		120	0	0		$120,000 \times 1 = 120,000$
			3.		7,740	0	0		$16,000 \times 10 \times 25 = 4,000,000$
									$(16,000 \times 142.5) - 4,000,000 = -1,720,000$
									$26,000 \times 10 \times 21 = 5,460,000$
			3.		700	0	0		
			1.		700	0	0		$7,000 \times 10 \times 10 = 700,000$
			4.		5,560	0	0		
			1.		1,200	0	0	()	$50,000 \times 6 \times 2 = 600,000$
								()	$(50,000 \times 12 \times 2) - 600,000 = 600,000$
			2.		4,360	0	0	()	$20,000 \times 6 \times 20 = 2,400,000$
								()	$(20,000 \times 218) - 2,400,000 = 1,960,000$
		2.			19,306	21,136	-1,830		
		1.			200	0	0		
		1.			200	0	0		$10,000 \times 20 = 200,000$
		2.			100	0	0		
		1.			100	0	0	$\times 2 = 4$	$50,000 = 100,000$
		3.			19,006	0	0		
		1.			17,771	0	0		$(1,492,620 \times 10) - 14,228,000 = 699,000$
								()	$1,433,000 \times 4 = 5,732,000$
								()	$(9,631,000 \times 1) - 10,031,000 = -400,000$
								()	$1,433,000 \times 3 = 4,299,000$
								()	$(1,422,800 \times 10) - 9,631,000 = 4,597,000$
								()	$(1,303,000 \times 1) - 606,000 = 697,000$
								()	$606,000 \times 1 = 606,000$
									$(1,189,000 \times 1) - 1,303,000 = -114,000$
									$(1,655,000) - 2,239,000 = -584,000$
								()	$736,000 \times 1 = 736,000$

: 3 (:)

								()
				가				()
								() 1,503,000 1,503,000
				2.	400	0	0	400,000 × 1 400,000
				3.	835	0	0	()4 72,000 × 4 288,000 =
								4 (83,489 × 10) - 836,000=- -1,000
								()4 90,000 × 3 270,000
								()4 (83,600× 10) - 558,000 = 278,000
				2.	56,272	66,105	-9,833	
				1.	56,272	66,105	-9,833	
				1.	13,584	0	0	
				1.	8,080	0	0	840,000 × 12 = 10,080,000 (673,330 × 12) - 10,080,000=- -2,000,000
				2.	600	0	0	50,000 × 12 = 600,000
				3.	4,904	0	0	50,000 × 12 = 600,000 (320,000 × 12) - 4,752,000=- -912,000 396,000 × 12 = 4,752,000 10,000 × 2 = 20,000 1,300 × 80 = 104,000 10,000 × 10 = 100,000 20,000 × 12 = 240,000
				2.	951	0	0	
				1.	951	0	0	850 × 800 = 680,000 (1,358 × 700) - 680,000=- 271,000
				3.	4,689	0	0	
				1.	4,689	0	0	86,020 × 12 = 1,033,000 99,000 × 12 = 1,188,000 1,668,000 × 1 = 1,668,000 3 800,000 × 1 = 800,000
				4.	34,480	0	0	

: 3 (:)

										()	
				가						()	
				1.	1,920	0	0	(80,000 × 16.5) -		823,000	
								497,000=			
								62,070 × 2 × 4 =		497,000	
								50,000 × 1 × 24 =		1,200,000	
								(50,000 × 15) -		-450,000	
				2.	23,651	0	0	1,200,000=			
								(50,000 × 12		-150,000	
)-750,000 =			
								30,000 × 10 × 10 =		3,000,000	
								446,000 × 1 =		446,000	
								(444,600 × 10) -		1,000,000	
								3,446,000=			
								(544,600 × 10) -		1,000,000	
								4,446,000=			
								(810,000 × 10) -		291,000	
								7,809,000=			
								500,000 × 5 =		2,500,000	
								530,900 × 10 =		5,309,000	
								(1,211,400 × 10) -		4,014,000	
								8,100,000=			
								(51,000 × 1) -		-449,000	
								500,000=			
								500,000 × 1 =		500,000	
								가 912,000 × 1 =		912,000	
								가 (0) - 912,000=		-912,000	
								1,320,000 × 2 =		2,640,000	
								20,000 × 10 =		200,000	
								3,200,000 × 1 =		3,200,000	
				3.	8,909	0	0	(500,000 × 12) -		2,000,000	
								4,000,000=			
								500,000 × 4 =		2,000,000	
								500,000 × 4 =		2,000,000	
				5.	168	0	0	(890,900 × 10)		2,909,000	
								-6,000,000 =			
				6.	2,400	0	0				
				1.	2,400	0	0				
				1.	2,400	0	0	200,000 × 12 =		2,400,000	

: 3 (:)

								()
				가				
3.					1,576	1,140	436	
	1.				600	600	0	
		1.			600	0	0	
			1.		600	0	0	100,000 × 6 = 600,000
	2.				350	240	110	
		1.			350	0	0	
			1.		0	0	0	(0) - 400,000= -400,000
								100,000 × 4 = 400,000
			2.		50	0	0	100,000 × 4 = 400,000
								(50,000 × 1) - 400,000= -350,000
		3.		300	0	0	150,000 × 2 = 300,000	
	3.				626	300	326	
		1.			626	0	0	
			1.		626	0	0	30,000 × 5 × 2 = 300,000
								(125,200× 5) - 300,000= 326,000
	7.					0	0	0
1.					0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.		0	0	0
							2,000,000 × 1 = 2,000,000	
				235,725	242,955	-7,230		