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				가						
1.					249,536	317,361	-67,825			
	1.				249,536	317,361	-67,825			
		1.			249,536	317,361	-67,825			
			1.		249,536	317,361	-67,825			
				1.	249,536	0	0	: 213,838,000 × 1 =	213,838,000	
								: 35,698,000 × 1 =	35,698,000	
2.					77,541	116,082	-38,541			
	1.				74,351	114,952	-40,601			
		1.			74,351	114,952	-40,601			
			1.		13,376	74,682	-61,306			
				1.	13,376	0	0	: 3,200 × 22 × 190 =	13,376,000	
			2.		26,000	17,900	8,100			
				1.	26,000	0	0	: 10,000 × 50 × 10 =	5,000,000	
								: 10,000 × 60 × 10 =	6,000,000	
								: 20,000 × 30 × 10 =	6,000,000	
								: 10,000 × 30 × 10 =	3,000,000	
								: 20,000 × 30 × 10 =	6,000,000	
			3.		17,000	15,800	1,200			
				1.	17,000	0	0	1~6 : 50,000 × 170 × 2	17,000,000	
			4.		7,000	6,000	1,000			
				1.	7,000	0	0	: 70,000 × 5 × 4 × 5 =	7,000,000	
			5.		0	570	-570			
			6.		10,975	0	10,975			
				1.	10,975	0	0	: 380 × 130 × 190 =	9,386,000	
								: 380 × 22 × 190 =	1,589,000	
	2.				3,190	1,130	2,060			
		1.			90	30	60			
			1.		90	30	60			

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				가					
				1.	90	0	0	: 300 × 300 =	90,000
				2.	100	100	0		
				1.	100	100	0		
				1.	100	0	0	: 10,000 × 10 =	100,000
				3.	3,000	1,000	2,000		
				1.	3,000	1,000	2,000		
				1.	3,000	0	0	: 1,500,000 × 2 =	3,000,000
3.					9,900	10,300	-400		
				1.	9,900	10,300	-400		
				1.	9,900	10,300	-400		
				1.	9,900	10,300	-400		
				1.	9,900	0	0	: : 100,000 =	100,000
								: : 9,800,000 =	9,800,000
					336,977	443,743	-106,766		

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				가					
1.					4,670	2,000	2,670		
	1.				4,670	2,000	2,670		
		1.			4,670	2,000	2,670		
			1.		300	0	0		
				1.	300	0	0	300,000 × 1 =	300,000
			2.		2,970	0	0		
				1.	2,970	0	0	120,000 × 6 =	720,000
								10,000 × 30 × 3 =	900,000
								400,000 × 1 =	400,000
								950,000 × 1 =	950,000
			3.		1,400	0	0		
				1.	1,400	0	0	100,000 × 2 =	200,000
								50,000 × 12 × 2 =	1,200,000
2.	/				48,439	176,672	-128,233		
	1.				24,351	77,949	-53,598		
		1.			24,351	71,496	-47,145		
			1.		13,376	0	0		
				1.	13,376	0	0	3,200 × 22 × 190 =	13,376,000
			2.		9,386	0	0		
				1.	9,386	0	0	380 × 130 × 190 =	9,386,000
			3.		1,589	0	0		
				1.	1,589	0	0	380 × 22 × 190 =	1,589,000
			2.	( )	0	6,453	-6,453		
	2.				6,964	6,009	955		
		1.			2,670	2,040	630		
			1.		1,170	0	0		
				1.	1,170	0	0	42,300 × 4 =	170,000
								500,000 × 2 =	1,000,000

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								( )
				가				
		2.			600	0	0	
			1.		600	0	0	$600,000 \times 1 = 600,000$
		3.			900	0	0	
			1.		900	0	0	$150,000 \times 6 = 900,000$
	2.				2,200	2,281	-81	
		1.			1,600	0	0	
			1.		400	0	0	$200,000 \times 1 = 200,000$
								( ) $200,000 \times 1 = 200,000$
			2.		1,200	0	0	$4 \times 300,000 \times 4 = 1,200,000$
		2.			600	0	0	
			1.		600	0	0	$5,000 \times 40 \times 2 = 400,000$
								$50,000 \times 4 = 200,000$
	3.			( )	1,474	1,688	-214	
		1.			30	0	0	
			1.		30	0	0	$1,500 \times 20 = 30,000$
		2.			1,444	0	0	
			1.		1,444	0	0	$380 \times 20 \times 190 = 1,444,000$
	4.				300	0	300	
		1.			300	0	0	
			1.		300	0	0	$300,000 \times 1 = 300,000$
	5.				320	0	320	
		1.			320	0	0	
			1.		320	0	0	$160 \times 2,000 = 320,000$
	3.				0	63,396	-63,396	
		1.		( )	0	6,156	-6,156	
		2.			0	57,240	-57,240	
	4.				17,124	29,318	-12,194	
		1.			3,400	2,800	600	

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								(    )		
				가						
		1.		3,400	0	0				
			1.	3,400	0	0	100,000    × 12        × 2    =                    2,400,000			
							100,000    × 10    =                    1,000,000			
		2.		5,400	2,400	3,000				
			1.		5,400	0	0			
				1.	5,400	0	0	100,000    × 12        × 2    =                    2,400,000		
								2,000    × 500    × 2    =                    2,000,000		
								5,000    × 50    × 4    =                    1,000,000		
					3.		550	570	-20	
		1.		550		0	0			
			1.	550		0	0	50,000    × 11    =                    550,000		
		4.		7,774	6,048	1,726				
			1.		7,774	0	0			
				1.	7,774	0	0	46,000    × 169    =                    7,774,000		
					5.		0	17,500	-17,500	
		3.					96,939	67,692	29,247	
			1.			67,139	43,852	23,287		
				1.		4,900	4,300	600		
					1.		3,900	0	0	
1.						1,500	0	0	30,000    × 10    × 3    =                    900,000	
									10,000    × 30    × 2    =                    600,000	
	2.					2,400	0	0	200,000    × 12        =                    2,400,000	
2.						1,000	0	0		
	1.					1,000	0	0	100,000    × 10    × 1    =                    1,000,000	
					2.		6,700	6,200	500	
1.					4,100	0	0			
	1.					1,000	0	0	(200,000    × 5                    ) - 1,000,000 =                    1,000,000	
				2.	3,100	0	0	50,000    × 12        =                    600,000		

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								( )
				가				
								500,000 × 5 = 2,500,000
			2.		2,600	0	0	
				1.	1,500	0	0	25,000 × 3 × 20 = 1,500,000
				2.	500	0	0	5,000 × 50 × 2 = 500,000
				3.	600	0	0	100,000 × 3 × 2 = 600,000
		3.			6,700	3,600	3,100	
			1.		2,700	0	0	
				1.	2,700	0	0	200,000 × 10 = 2,000,000
								30,000 × 10 = 300,000
								, , 200,000 × 2 = 400,000
			2.		4,000	0	0	
				1.	4,000	0	0	200,000 × 20 = 4,000,000
								=
		4.			7,000	3,000	4,000	
			1.		7,000	0	0	
				1.	4,400	0	0	50,000 × 10 × 8 = 4,000,000
								400,000 × 1 = 400,000
			2.		2,600	0	0	200,000 × 3 = 600,000
								200,000 × 10 = 2,000,000
		5.			3,335	3,460	-125	
			1.		3,240	0	0	
				1.	3,000	0	0	( ) 1,100,000 × 1 = 1,100,000
								( ) 25,000 × 2 × 38 = 1,900,000
			2.		240	0	0	30,000 × 4 × 2 = 240,000
			2.		95	0	0	
				1.	95	0	0	5,000 × 19 = 95,000
		6.			8,500	4,770	3,730	
			1.		8,500	0	0	
				1.	8,500	0	0	50,000 × 170 = 8,500,000

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								( )
				가				
		7.	( )		28,564	17,522	11,042	
		1.			120	0	0	
			1.		120	0	0	10,000 × 12 = 120,000
		2.			24,094	0	0	
			1.		24,094	0	0	12,500 × 16 = 200,000
								100,000 × 11 = 1,100,000
								1,500,000 × 3 = 4,500,000
								250,000 × 8 = 2,000,000
								300,000 × 20 = 6,000,000
								10,000 × 8 × 20 = 1,600,000
								550,000 × 4 = 2,200,000
								150,000 × 10 = 1,500,000
								500,000 × 2 = 1,000,000
								150,000 × 2 = 300,000
								150,000 × 1 = 150,000
								6,000 × 20 × 2 = 240,000
								330,400 × 10 = 3,304,000
		3.			3,150	0	0	
			1.		3,150	0	0	35,000 × 90 = 3,150,000
		4.			1,200	0	0	
			1.		1,200	0	0	30,000 × 40 = 1,200,000
		8.	( )		0	1,000	-1,000	
		9.			1,440	0	1,440	
			1.		1,440	0	0	
				1.	1,440	0	0	10,000 × 12 × 12 = 1,440,000
		2.			29,800	23,840	5,960	
			1.		17,000	17,000	0	
			1.1~		17,000	0	0	

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								( )
				가				( )
				1.	17,000	0	0	500,000 × 5 × 2 = 5,000,000
								7,000 × 170 × 4 × 2 = 9,520,000
								7,293 × 170 × 2 = 2,480,000
				2.	0	6,840	-6,840	
				3.	5,800	0	5,800	
				1.	600	0	0	
				1.	600	0	0	600,000 × 1 = 600,000
				2.	1,000	0	0	
				1.	1,000	0	0	50,000 × 20 = 1,000,000
				3.	3,000	0	0	
				1.	400	0	0	200,000 × 2 = 400,000
				2.	2,600	0	0	100,000 × 4 × 6.5 = 2,600,000
				4.	200	0	0	
				1.	200	0	0	10,000 × 20 = 200,000
				5.	1,000	0	0	
				1.	1,000	0	0	10,000 × 100 = 1,000,000
				4.	7,000	0	7,000	
				1.	7,000	0	0	
				1.	7,000	0	0	4 70,000 × 5 × 4 × 5 = 7,000,000
4.					31,000	30,500	500	
	1.				31,000	30,500	500	
		1.			31,000	22,600	8,400	
			1.	( )	31,000	0	0	
				1.	31,000	0	0	1,000,000 × 10 = 10,000,000
								30,000 × 20 × 10 = 6,000,000
								30,000 × 20 × 10 = 6,000,000
								30,000 × 10 × 10 = 3,000,000
								30,000 × 20 × 10 = 6,000,000



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								( )
				가				
		2.	( )		0	6,000	-6,000	
		3.	( )		0	1,900	-1,900	
5.					50,773	52,515	-1,742	
	1.				9,000	32,006	-23,006	
		1.			9,000	32,006	-23,006	
			1.		3,000	0	0	
				1.	3,000	0	0	100,000 × 30 = 3,000,000
		2.	2		6,000	0	0	
			1.		6,000	0	0	× 2 2 30,000 × 100 6,000,000
	2.				23,530	20,509	3,021	
		1.			10,480	10,000	480	
			1.		7,480	0	0	
				1.	1,480	0	0	370,000 × 4 = 1,480,000
			2.		6,000	0	0	10,000 × 600 = 6,000,000
		2.			3,000	0	0	
			1.		3,000	0	0	1,500,000 × 2 = 3,000,000
	2.				13,050	10,509	2,541	
		1.			13,050	0	0	
			1.		6,000	0	0	= 500,000 × 12 6,000,000
		2.			7,050	0	0	100,000 × 2 × 15 = 3,000,000
								50,000 × 13 = 650,000
								2,000,000 × 1 = 2,000,000
								100,000 × 3 = 300,000
								50,000 × 2 × 10 = 1,000,000
								100,000 × 1 = 100,000
	3.				18,243	0	18,243	
		1.			18,243	0	18,243	
			1.		13,500	0	0	

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								( )
				가				
			1.	13,500	0	0	900,000 × 3 × 5 =	13,500,000
			2.	4,743	0	0		
			1.	4,743	0	0	4,743,000 × 1 =	4,743,000
6.				103,156	111,594	-8,438		
	1.			35,532	41,660	-6,128		
		1.		0	6,720	-6,720		
		2.		0	27,480	-27,480		
		3.	( )	5,760	7,460	-1,700		
			1.	4,560	0	0		
			1.	3,600	0	0	300,000 × 12 =	3,600,000
			2.	600	0	0	300,000 × 2 =	600,000
			3.	360	0	0	30,000 × 12 =	360,000
			2.	700	0	0		
			1.	700	0	0	10,000 × 70 =	700,000
			3.	500	0	0		
			1.	500	0	0	500,000 × 1 =	500,000
		4.		29,772	0	29,772		
			1.	3,000	0	0		
			1.	3,000	0	0	250,000 × 12 =	3,000,000
			2.	3,720	0	0		
			1.	3,720	0	0	300,000 × 6 =	1,800,000
							50,000 × 10 =	500,000
							15	600,000
							× 20,000 × 2 =	
							50,000 × 5	250,000
							=	
							57,000 × 10 =	570,000
			3.	3,000	0	0		
			1.	3,000	0	0	10,000 × 15 × 12 =	1,800,000
							25,000 × 4 × 12 =	1,200,000

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								( )
				가				
			4.		10,200	0	0	
			1.		10,200	0	0	10,000 × 20 × 3 × 12 = 7,200,000
								25,000 × 10 × 12 = 3,000,000
			5.		360	0	0	
			1.		360	0	0	3,000 × 10 × 12 = 360,000
			6.가		20	0	0	
			1.		20	0	0	가 20,000 = 20,000
			7.		250	0	0	
			1.		250	0	0	50,000 × 5 = 250,000
			8.		202	0	0	
			1.		202	0	0	1 201,800 × 1 = 202,000
			9.		720	0	0	
			1.		720	0	0	, , 20,000 × 3 × 12 = 720,000
			10.		5,300	0	0	
			1.		5,300	0	0	199 50,000 × 106 = 5,300,000
			11.		3,000	0	0	
			1.		3,000	0	0	5 500,000 × 6 = 3,000,000
			2.		52,164	66,634	-14,470	
			1.		52,164	66,634	-14,470	
			1.		26,720	0	0	
			1.		18,000	0	0	1,500,000 × 12 = 18,000,000
			2.		3,600	0	0	300,000 × 12 = 3,600,000
			3.		5,120	0	0	70,000 × 2 = 140,000
								50,000 × 12 = 600,000
								30,000 × 12 = 360,000
								250,000 × 12 = 3,000,000
								CCTV 85,000 × 12 = 1,020,000
			2.		23,068	0	0	

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				가					
				1.	23,068	0	0	88,000 × 12 =	1,056,000
								99,000 × 12 =	1,188,000
								150,000 × 12 =	1,800,000
								242,000 × 12 =	2,904,000
								60,000 × 12 =	720,000
								13,000,000 × 1 =	13,000,000
								200,000 × 12 =	2,400,000
				3.	2,376	0	0		
				1.	1,800	0	0	2 150,000 × 12 =	1,800,000
				2.	576	0	0	24,000 × 2 × 12 =	576,000
				3.	11,960	0	11,960		
				1.	11,960	0	11,960		
				1.	4,000	0	0		
				1.	4,000	0	0	(A4) 20,000 × 100 =	2,000,000
								(B4) 30,000 × 10 =	300,000
								(A3) 50,000 × 2 =	100,000
								(A4) 12,000 × 50 =	600,000
								(B4) 20,000 × 50 =	1,000,000
				2.	4,560	0	0		
				1.	4,560	0	0	275,000 × 6 =	1,650,000
								120,000 × 6 =	720,000
								55,000 × 10 =	550,000
								220,000 × 2 =	440,000
								300,000 × 4 =	1,200,000
				3.	2,400	0	0		
				1.	2,400	0	0	19 20,000 × 10 × 12 =	2,400,000
				4.	1,000	0	0		
				1.	1,000	0	0	4 200,000 × 5 =	1,000,000

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4.					1,000	800	200		
	1.				1,000	800	200		
	1.				1,000	0	0		
	1.				1,000	0	0	200,000	1,000,000
								× 5 =	
	5.				2,500	2,500	0		
	1.				2,500	2,500	0		
	1.				2,500	0	0		
	1.				2,500	0	0	2,500,000	2,500,000
7.					2,000	2,770	-770		
	1.				2,000	2,770	-770		
	1.				2,000	2,770	-770		
	1.				2,000	0	0		
	1.				2,000	0	0	2,000,000	2,000,000
					336,977	443,743	-106,766		