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|    |  |  |  |  |         |         |         | ( )                           |             |
|----|--|--|--|--|---------|---------|---------|-------------------------------|-------------|
| 가  |  |  |  |  |         |         |         |                               |             |
| 1. |  |  |  |  | 958,944 | 503,892 | 455,052 |                               |             |
| 1. |  |  |  |  | 956,943 | 502,892 | 454,051 |                               |             |
| 1. |  |  |  |  | 956,943 | 502,892 | 454,051 |                               |             |
| 1. |  |  |  |  | 956,943 | 502,892 | 454,051 |                               |             |
| 1. |  |  |  |  | 502,892 | 502,892 | 0       |                               |             |
| 2. |  |  |  |  | 454,051 | 0       | 454,051 | : 10,000,000 × 1 = 10,000,000 |             |
|    |  |  |  |  |         |         |         | ( ) : 3,276,000               | 3,276,000   |
|    |  |  |  |  |         |         |         | × 1 =                         |             |
|    |  |  |  |  |         |         |         | ( ) : 25,531,000              | 25,531,000  |
|    |  |  |  |  |         |         |         | × 1 =                         |             |
|    |  |  |  |  |         |         |         | ( ) ( ) : 71,041,000 × 1      | 71,041,000  |
|    |  |  |  |  |         |         |         | =                             |             |
|    |  |  |  |  |         |         |         | ( ) : 7,539,000               | 7,539,000   |
|    |  |  |  |  |         |         |         | 7,539,000 × 1 =               |             |
|    |  |  |  |  |         |         |         | ( ) : 13,714,000              | 13,714,000  |
|    |  |  |  |  |         |         |         | 13,714,000 × 1 =              |             |
|    |  |  |  |  |         |         |         | ( ) : 3,360,000               | 3,360,000   |
|    |  |  |  |  |         |         |         | × 1 =                         |             |
|    |  |  |  |  |         |         |         | ( ) : 5,000,000 ×             | 5,000,000   |
|    |  |  |  |  |         |         |         | 1 =                           |             |
|    |  |  |  |  |         |         |         | : 141,000 × 1 =               | 141,000     |
|    |  |  |  |  |         |         |         | : 39,000,000 × 1              | 39,000,000  |
|    |  |  |  |  |         |         |         | =                             |             |
|    |  |  |  |  |         |         |         | : 5,400,000 × 1 =             | 5,400,000   |
|    |  |  |  |  |         |         |         | : 6,528,000 × 1 =             | 6,528,000   |
|    |  |  |  |  |         |         |         | ( ) : 8,748,000               | 8,748,000   |
|    |  |  |  |  |         |         |         | × 1 =                         |             |
|    |  |  |  |  |         |         |         | ( ) : 20,169,000 × 1          | 20,169,000  |
|    |  |  |  |  |         |         |         | =                             |             |
|    |  |  |  |  |         |         |         | : 216,594,000 × 1 =           | 216,594,000 |
|    |  |  |  |  |         |         |         | : 1,200,000 × 1               | 1,200,000   |
|    |  |  |  |  |         |         |         | =                             |             |
|    |  |  |  |  |         |         |         | : 1,800,000 × 1 =             | 1,800,000   |
|    |  |  |  |  |         |         |         | : 1,200,000 × 1               | 1,200,000   |
|    |  |  |  |  |         |         |         | =                             |             |
|    |  |  |  |  |         |         |         | : 3,000,000 × 1 =             | 3,000,000   |
|    |  |  |  |  |         |         |         | : 810,000 × 1 =               | 810,000     |
|    |  |  |  |  |         |         |         | : 10,000,000 × 1 =            | 10,000,000  |
| 2. |  |  |  |  | 2,001   | 1,000   | 1,001   |                               |             |
| 1. |  |  |  |  | 1,001   | 0       | 1,001   |                               |             |

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|    |    |    |    | 가 |           |           |         |                     |            |  |
|    |    |    | 1. |   | 1,001     | 0         | 1,001   |                     |            |  |
|    |    |    | 1. |   | 1,001     | 0         | 1,001   | : 1,000,070 × 1 =   | 1,001,000  |  |
|    |    | 2. |    |   | 1,000     | 1,000     | 0       |                     |            |  |
|    |    |    | 1. |   | 1,000     | 1,000     | 0       |                     |            |  |
|    |    |    | 1. |   | 1,000     | 1,000     | 0       |                     |            |  |
| 2. |    |    |    |   | 739,942   | 739,663   | 279     |                     |            |  |
|    | 1. |    |    |   | 739,942   | 739,663   | 279     |                     |            |  |
|    |    | 1. |    |   | 739,942   | 739,663   | 279     |                     |            |  |
|    |    |    | 1. |   | 442,673   | 442,673   | 0       |                     |            |  |
|    |    |    | 1. |   | 442,673   | 442,673   | 0       |                     |            |  |
|    |    | 2. |    |   | 6,000     | 6,000     | 0       |                     |            |  |
|    |    |    | 1. |   | 6,000     | 6,000     | 0       |                     |            |  |
|    |    | 3. |    |   | 154,740   | 154,740   | 0       |                     |            |  |
|    |    |    | 1. |   | 154,740   | 154,740   | 0       |                     |            |  |
|    |    | 4. |    |   | 13,500    | 13,500    | 0       |                     |            |  |
|    |    |    | 1. |   | 13,500    | 13,500    | 0       |                     |            |  |
|    |    | 5. |    |   | 94,770    | 94,770    | 0       |                     |            |  |
|    |    |    | 1. |   | 94,770    | 94,770    | 0       |                     |            |  |
|    |    | 6. |    |   | 28,259    | 27,980    | 279     |                     |            |  |
|    |    |    | 1. |   | 28,259    | 27,980    | 279     | = ( ) : 1 × 279,000 | 279,000    |  |
| 3. |    |    |    |   | 46,641    | 10,000    | 36,641  |                     |            |  |
|    | 1. |    |    |   | 46,641    | 10,000    | 36,641  |                     |            |  |
|    |    | 1. |    |   | 46,641    | 10,000    | 36,641  |                     |            |  |
|    |    |    | 1. |   | 46,641    | 10,000    | 36,641  |                     |            |  |
|    |    |    | 1. |   | 46,641    | 10,000    | 36,641  | : 36,641,990 × 1 =  | 36,641,000 |  |
|    |    |    |    |   | 1,745,527 | 1,253,555 | 491,972 |                     |            |  |

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|    |    |    |    | 가   |         |         |         | ( )  |
| 1. |    |    |    |     | 38,625  | 9,818   | 28,807  |  |
|    | 1. |    |    |     | 28,807  | 0       | 28,807  |  |
|    |    | 1. |    |     | 28,807  | 0       | 28,807  |  |
|    |    |    | 1. | ( ) | 28,807  | 0       | 28,807  |  |
|    |    |    |    | 1.  | 25,531  | 0       | 25,531  | ( ) 25,531,000 × 1 = 25,531,000            |
|    |    |    |    | 2.  | 3,276   | 0       | 3,276   | ( ) <sup>4</sup> 3,276,000 × 1 = 3,276,000 |
|    | 2. |    |    |     | 9,818   | 9,818   | 0       |  |
|    |    | 1. |    |     | 6,518   | 6,518   | 0       |  |
|    |    |    | 1. |     | 2,550   | 2,550   | 0       |  |
|    |    |    |    | 1.  | 610     | 610     | 0       |  |
|    |    |    |    | 2.  | 1,400   | 1,400   | 0       |  |
|    |    |    |    | 3.  | 540     | 540     | 0       |  |
|    |    |    | 2. |     | 1,768   | 1,768   | 0       |  |
|    |    |    |    | 1.  | 530     | 530     | 0       |  |
|    |    |    |    | 2.  | 1,238   | 1,238   | 0       |  |
|    |    |    | 3. |     | 2,200   | 2,200   | 0       |  |
|    |    |    |    | 1.  | 2,200   | 2,200   | 0       |  |
|    |    | 2. |    |     | 3,300   | 3,300   | 0       |  |
|    |    |    | 1. |     | 3,300   | 3,300   | 0       |  |
|    |    |    |    | 1.  | 1,250   | 1,250   | 0       |  |
|    |    |    |    | 2.  | 2,050   | 2,050   | 0       |  |
| 2. | /  |    |    |     | 910,618 | 578,567 | 332,051 |  |
|    | 1. |    |    |     | 476,354 | 447,437 | 28,917  |  |
|    |    | 1. |    |     | 476,354 | 447,437 | 28,917  |  |
|    |    |    | 1. |     | 34,263  | 34,263  | 0       |  |
|    |    |    |    | 1.  | 20,263  | 20,263  | 0       |  |
|    |    |    |    | 2.  | 14,000  | 14,000  | 0       |  |
|    |    |    | 2. |     | 408,410 | 408,410 | 0       |  |

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|  |    |        |     |    |         |         |        | ( )                                    |
|--|----|--------|-----|----|---------|---------|--------|--|
|  |    |        |     | 가  |         |         |        | ( )                                    |
|  |    |        | 1.  |    | 408,410 | 408,410 | 0      |  |
|  |    | 3.     | ( ) |    | 4,764   | 4,764   | 0      |  |
|  |    |        | 1.  |    | 1,264   | 1,264   | 0      |  |
|  |    |        | 2.  |    | 3,500   | 3,500   | 0      |  |
|  |    | 4.     | ( ) |    | 28,917  | 0       | 28,917 |  |
|  |    |        | 1.  |    | 28,917  | 0       | 28,917 | ( )<br>810<br>× 100 × 108 = 8,748,000  |
|  |    |        |     |    |         |         |        | ( )<br>810 × 100<br>× 249 = 20,169,000 |
|  | 2. |        |     |    | 27,360  | 22,360  | 5,000  |  |
|  |    | 1. [ ] |     |    | 20,580  | 15,580  | 5,000  |  |
|  |    |        | 1.  |    | 6,620   | 6,620   | 0      |  |
|  |    |        |     | 1. | 3,140   | 3,140   | 0      |  |
|  |    |        |     | 2. | 3,480   | 3,480   | 0      |  |
|  |    |        | 2.  |    | 8,760   | 8,760   | 0      |  |
|  |    |        |     | 1. | 8,760   | 8,760   | 0      |  |
|  |    |        | 3.  |    | 200     | 200     | 0      |  |
|  |    |        |     | 1. | 200     | 200     | 0      |  |
|  |    | 4. [ ] |     |    | ( 5,000 | 0       | 5,000  |  |
|  |    |        | 1.  |    | 1,040   | 0       | 1,040  | ( )<br>520,000<br>× 2 = 1,040,000      |
|  |    |        | 2.  |    | 2,660   | 0       | 2,660  | ( )<br>900,000<br>× 1 = 900,000        |
|  |    |        |     |    |         |         |        | ( )<br>460,000 × 1<br>= 460,000        |
|  |    |        |     |    |         |         |        | ( )<br>300,000 × 1 = 300,000           |
|  |    |        |     |    |         |         |        | ( )<br>100,000<br>× 10 = 1,000,000     |
|  |    |        | 3.  |    | 1,000   | 0       | 1,000  | ( )<br>200,000 × 5 = 1,000,000         |
|  |    |        | 4.  |    | 300     | 0       | 300    | ( )<br>15,000 × 10<br>× 2 = 300,000    |
|  |    | 2.     |     |    | 6,780   | 6,780   | 0      |  |
|  |    |        | 1.  |    | 6,080   | 6,080   | 0      |  |
|  |    |        |     | 1. | 6,080   | 6,080   | 0      |  |
|  |    |        | 2.  |    | 700     | 700     | 0      |  |

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|  |    |    |    |     |         |         |         | ( )                             |
|--|----|----|----|-----|---------|---------|---------|---------------------------------|
|  |    |    |    | 가   |         |         |         | ( )                             |
|  |    |    |    | 1.  | 700     | 700     | 0       |                                 |
|  | 3. |    |    |     | 288,134 | 0       | 288,134 |                                 |
|  |    | 1. |    |     | 216,594 | 0       | 216,594 |                                 |
|  |    |    | 1. |     | 216,594 | 0       | 216,594 |                                 |
|  |    |    |    | 1.  | 216,594 | 0       | 216,594 | 216,594,000 × 1 = 216,594,000   |
|  |    | 2. |    |     | 71,540  | 0       | 71,540  |                                 |
|  |    |    | 1. | ( ) | 71,540  | 0       | 71,540  |                                 |
|  |    |    |    | 1.  | 163     | 0       | 163     | ( ) 163,000 × 1 = 163,000       |
|  |    |    |    | 2.  | 71,377  | 0       | 71,377  | ( ) 70,068,700 × 1 = 70,069,000 |
|  |    |    |    |     |         |         |         | ( ) 808,890 × 1 = 809,000       |
|  |    |    |    |     |         |         |         | ( ) 498,700 × 1 = 499,000       |
|  | 4. |    |    |     | 118,770 | 108,770 | 10,000  |                                 |
|  |    | 1. |    |     | 10,000  | 0       | 10,000  |                                 |
|  |    |    | 1. | ( ) | 10,000  | 0       | 10,000  |                                 |
|  |    |    |    | 1.  | 960     | 0       | 960     | 50,000 × 1 × 15 = 750,000       |
|  |    |    |    |     |         |         |         | 70,000 × 1 × 3 = 210,000        |
|  |    |    |    | 2.  | 9,040   | 0       | 9,040   | 15,000 × 22 × 10 = 3,300,000    |
|  |    |    |    |     |         |         |         | 15,000 × 40 × 4 = 2,400,000     |
|  |    |    |    |     |         |         |         | 7,000 × 40 × 4 = 1,120,000      |
|  |    |    |    |     |         |         |         | 3,000 × 40 × 4 = 480,000        |
|  |    |    |    |     |         |         |         | 100,000 × 3 × 1 = 300,000       |
|  |    |    |    |     |         |         |         | 50,000 × 3 × 2 = 300,000        |
|  |    |    |    |     |         |         |         | 20,000 × 21 × 2 = 840,000       |
|  |    |    |    |     |         |         |         | 3,000 × 100 × 1 = 300,000       |
|  |    | 2. |    |     | 108,770 | 108,770 | 0       |                                 |
|  |    |    | 1. |     | 500     | 500     | 0       |                                 |
|  |    |    |    | 1.  | 500     | 500     | 0       |                                 |
|  |    |    | 2. |     | 13,500  | 13,500  | 0       |                                 |

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|    |    |    |    |     |         |         |        | ( )   |
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|    |    |    |    | 가   |         |         |        | ( )   |
|    |    |    | 1. |     | 13,500  | 13,500  | 0      |   |
|    |    | 3. |    |     | 94,770  | 94,770  | 0      |   |
|    |    |    | 1. |     | 94,770  | 94,770  | 0      |   |
| 3. |    |    |    |     | 311,744 | 242,655 | 69,089 |   |
|    | 1. |    |    |     | 55,504  | 34,775  | 20,729 |   |
|    |    | 1. |    |     | 6,410   | 3,800   | 2,610  |   |
|    |    |    | 1. |     | 800     | 800     | 0      |   |
|    |    |    |    | 1.  | 800     | 800     | 0      |   |
|    |    |    | 2. |     | 3,000   | 3,000   | 0      |   |
|    |    |    |    | 1.  | 2,700   | 2,700   | 0      |   |
|    |    |    |    | 2.  | 300     | 300     | 0      |   |
|    |    |    | 3. | ( ) | 1,800   | 0       | 1,800  |   |
|    |    |    |    | 1.  | 1,800   | 0       | 1,800  | $3,000 \times 92 \times 2 = 552,000$                            |
|    |    |    |    |     |         |         |        | $10,000 \times 92 \times 1 = 920,000$                           |
|    |    |    |    |     |         |         |        | $3,000 \times 92 \times 1 + 1,000 \times 52 \times 1 = 328,000$ |
|    |    |    | 4. | ( ) | 810     | 0       | 810    |   |
|    |    |    |    | 1.  | 510     | 0       | 510    | $10,000 \times 17 + 20,000 \times 17 = 510,000$                 |
|    |    |    |    | 2.  | 300     | 0       | 300    | $50,000 \times 6 = 300,000$                                     |
|    |    |    | 2. |     | 580     | 0       | 580    |   |
|    |    |    |    | 1.  | 580     | 0       | 580    |   |
|    |    |    |    | 1.  | 580     | 0       | 580    | $50,000 \times 10 = 500,000$                                    |
|    |    |    |    |     |         |         |        | $5,000 \times 4 \times 4 = 80,000$                              |
|    |    |    | 3. |     | 700     | 700     | 0      |   |
|    |    |    |    | 1.  | 700     | 700     | 0      |   |
|    |    |    |    | 1.  | 700     | 700     | 0      |   |
|    |    |    | 4. |     | 500     | 500     | 0      |   |
|    |    |    |    | 1.  | 500     | 500     | 0      |   |
|    |    |    |    | 1.  | 500     | 500     | 0      |   |

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|  |  |     |     | 가 |        |        |        | ( )                                    |
|  |  | 5.  |     |   | 14,440 | 14,440 | 0      |  |
|  |  | 1.  |     |   | 14,440 | 14,440 | 0      |  |
|  |  |     | 1.  |   | 14,440 | 14,440 | 0      |  |
|  |  | 6.  |     |   | 5,200  | 5,200  | 0      |  |
|  |  | 1.  |     |   | 5,200  | 5,200  | 0      |  |
|  |  |     | 1.  |   | 1,200  | 1,200  | 0      |  |
|  |  |     | 2.  |   | 2,400  | 2,400  | 0      |  |
|  |  |     | 3.  |   | 1,600  | 1,600  | 0      |  |
|  |  | 7.  |     |   | 16,000 | 6,000  | 10,000 |  |
|  |  | 1.  |     |   | 6,000  | 6,000  | 0      |  |
|  |  |     | 1.  |   | 5,000  | 5,000  | 0      |  |
|  |  |     | 2.  |   | 1,000  | 1,000  | 0      |  |
|  |  | 2.  | ( ) |   | 10,000 | 0      | 10,000 |  |
|  |  |     | 1.  |   | 10,000 | 0      | 10,000 | ( ) 10,000,000<br>× 1 = 10,000,000     |
|  |  | 8.  |     |   | 8,389  | 850    | 7,539  |  |
|  |  | 1.  |     |   | 850    | 850    | 0      |  |
|  |  |     | 1.  |   | 850    | 850    | 0      |  |
|  |  | 2.  |     |   | 7,539  | 0      | 7,539  |  |
|  |  |     | 1.  |   | 6,717  | 0      | 6,717  | ( ) 6,717,000 × 1 = 6,717,000          |
|  |  |     | 2.  |   | 822    | 0      | 822    | ( ) <sup>4</sup> 822,000 × 1 = 822,000 |
|  |  | 9.  |     |   | 885    | 885    | 0      |  |
|  |  | 1.  |     |   | 750    | 750    | 0      |  |
|  |  |     | 1.  |   | 750    | 750    | 0      |  |
|  |  | 2.  |     |   | 135    | 135    | 0      |  |
|  |  |     | 1.  |   | 135    | 135    | 0      |  |
|  |  | 10. |     |   | 2,400  | 2,400  | 0      |  |
|  |  | 1.  |     |   | 2,400  | 2,400  | 0      |  |
|  |  |     | 1.  |   | 2,400  | 2,400  | 0      |  |

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|  |    |    |     | 가  |         |         |       | ( ) |
|  | 2. |    |     |    | 217,240 | 207,880 | 9,360 |     |
|  |    | 1. |     |    | 23,880  | 23,880  | 0     |     |
|  |    |    | 1.  |    | 5,970   | 5,970   | 0     |     |
|  |    |    |     | 1. | 5,970   | 5,970   | 0     |     |
|  |    |    | 2.  |    | 6,500   | 6,500   | 0     |     |
|  |    |    |     | 1. | 6,500   | 6,500   | 0     |     |
|  |    |    | 3.  |    | 360     | 360     | 0     |     |
|  |    |    |     | 1. | 360     | 360     | 0     |     |
|  |    |    | 4.  |    | 1,310   | 1,310   | 0     |     |
|  |    |    |     | 1. | 300     | 300     | 0     |     |
|  |    |    |     | 2. | 1,010   | 1,010   | 0     |     |
|  |    |    | 5.  |    | 1,170   | 1,170   | 0     |     |
|  |    |    |     | 1. | 1,170   | 1,170   | 0     |     |
|  |    |    | 6.  |    | 6,720   | 6,720   | 0     |     |
|  |    |    |     | 1. | 6,720   | 6,720   | 0     |     |
|  |    |    | 7.  |    | 1,850   | 1,850   | 0     |     |
|  |    |    |     | 1. | 1,850   | 1,850   | 0     |     |
|  |    | 2. |     |    | 159,450 | 159,450 | 0     |     |
|  |    |    | 1.  |    | 78,750  | 78,750  | 0     |     |
|  |    |    |     | 1. | 3,250   | 3,250   | 0     |     |
|  |    |    |     | 2. | 75,500  | 75,500  | 0     |     |
|  |    |    | 2.  |    | 28,680  | 28,680  | 0     |     |
|  |    |    |     | 1. | 960     | 960     | 0     |     |
|  |    |    |     | 2. | 27,720  | 27,720  | 0     |     |
|  |    |    | 3.1 |    | 12,420  | 12,420  | 0     |     |
|  |    |    |     | 1. | 12,420  | 12,420  | 0     |     |
|  |    |    | 4.2 |    | 10,200  | 10,200  | 0     |     |
|  |    |    |     | 1. | 10,200  | 10,200  | 0     |     |



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|--|--|----|-----|-----|--------|--------|-------|-----------------------------|
|  |  |    |     | 가   |        |        |       | ( )                         |
|  |  |    | 5.3 |     | 29,400 | 29,400 | 0     |                             |
|  |  |    | 1.  |     | 29,400 | 29,400 | 0     |                             |
|  |  | 3. |     |     | 12,650 | 10,250 | 2,400 |                             |
|  |  |    | 1.  |     | 250    | 250    | 0     |                             |
|  |  |    | 1.  |     | 250    | 250    | 0     |                             |
|  |  |    | 2.  | ( ) | 10,000 | 10,000 | 0     |                             |
|  |  |    | 1.  |     | 1,490  | 1,550  | -60   | -60,000 × 1 = -60,000       |
|  |  |    | 2.  |     | 8,510  | 7,070  | 1,440 | -100,000 × 1 = -100,000     |
|  |  |    |     |     |        |        |       | -100,000 × 1 = -100,000     |
|  |  |    |     |     |        |        |       | -710,000 × 1 = -710,000     |
|  |  |    |     |     |        |        |       | = ( ) 35,000 × 1 = 35,000   |
|  |  |    |     |     |        |        |       | ( ) -330,000 × 1 = -330,000 |
|  |  |    |     |     |        |        |       | ( ) -150,000 × 1 = -150,000 |
|  |  |    |     |     |        |        |       | ( ) -50,000 × 1 = -50,000   |
|  |  |    |     |     |        |        |       | -155,000 × 1 = -155,000     |
|  |  |    |     |     |        |        |       | -200,000 × 1 = -200,000     |
|  |  |    |     |     |        |        |       | = -150,000 × 1 = -150,000   |
|  |  |    |     |     |        |        |       | -150,000 × 1 = -150,000     |
|  |  |    |     |     |        |        |       | = 50,000 × 5 × 3 = 750,000  |
|  |  |    |     |     |        |        |       | 가 50,000 × 6 × 1 = 300,000  |
|  |  |    |     |     |        |        |       | 7,000 × 15 × 5 = 525,000    |
|  |  |    |     |     |        |        |       | = 3,000 × 15 × 5 = 225,000  |
|  |  |    |     |     |        |        |       | 36,000 × 13 = 468,000       |
|  |  |    |     |     |        |        |       | 32,000 × 1 = 32,000         |
|  |  |    |     |     |        |        |       | 41,000 × 20 × 1 = 820,000   |
|  |  |    |     |     |        |        |       | 7,000 × 20 × 1 = 140,000    |
|  |  |    |     |     |        |        |       | = 3,000 × 20 × 4 = 240,000  |
|  |  |    | 3.  |     | 0      | 80     | -80   | -80,000 × 1 = -80,000       |

: 1 ( : )

|  |  |  |  |    |        |       |        | ( )                                  |
|--|--|--|--|----|--------|-------|--------|--------------------------------------|
|  |  |  |  | 가  |        |       |        | ( )                                  |
|  |  |  |  | 4. | 0      | 1,300 | -1,300 | ( , )<br>-1,300,000 × 1 = -1,300,000 |
|  |  |  |  | 3. | 1,200  | 0     | 1,200  |                                      |
|  |  |  |  | 1. | 1,200  | 0     | 1,200  | 12 × 50,000 = 600,000                |
|  |  |  |  |    |        |       |        | 12 × 25,000 × 2 = 600,000            |
|  |  |  |  | 4. | 1,200  | 0     | 1,200  |                                      |
|  |  |  |  | 1. | 732    | 0     | 732    | 7,000 × 13<br>× 3 = 273,000          |
|  |  |  |  |    |        |       |        | 3,000 × 13 × 3 = 117,000             |
|  |  |  |  |    |        |       |        | 342,000 × 1 = 342,000                |
|  |  |  |  | 2. | 468    | 0     | 468    | 25,000 × 4 × 3 = 300,000             |
|  |  |  |  |    |        |       |        | 7,000 × 4 × 6 = 168,000              |
|  |  |  |  | 4. | 6,472  | 6,040 | 432    |                                      |
|  |  |  |  | 1. | 912    | 480   | 432    |                                      |
|  |  |  |  | 1. | 912    | 480   | 432    | 3,000 × 36 × 4 = 432,000             |
|  |  |  |  | 2. | 160    | 160   | 0      |                                      |
|  |  |  |  | 1. | 160    | 160   | 0      |                                      |
|  |  |  |  | 3. | 5,400  | 5,400 | 0      |                                      |
|  |  |  |  | 1. | 5,400  | 5,400 | 0      |                                      |
|  |  |  |  | 5. | 14,788 | 8,260 | 6,528  |                                      |
|  |  |  |  | 1. | 3,910  | 3,960 | -50    |                                      |
|  |  |  |  | 1. | 3,310  | 3,360 | -50    | -50,000 × 1 = -50,000                |
|  |  |  |  | 2. | 600    | 600   | 0      |                                      |
|  |  |  |  | 2. | 3,470  | 2,720 | 750    |                                      |
|  |  |  |  | 1. | 1,350  | 600   | 750    | 30,000 × 1 × 25 = 750,000            |
|  |  |  |  | 2. | 2,120  | 2,120 | 0      |                                      |
|  |  |  |  | 3. | 880    | 1,580 | -700   |                                      |
|  |  |  |  | 1. | 300    | 600   | -300   | -300,000 × 1 = -300,000              |
|  |  |  |  | 2. | 580    | 980   | -400   | -200,000 × 1 = -200,000              |
|  |  |  |  |    |        |       |        | -200,000 × 1 = -200,000              |

: 1 ( : )

|  |    |    |    |     |        |   |        | ( )                             |
|--|----|----|----|-----|--------|---|--------|---------------------------------|
|  |    |    |    | 가   |        |   |        | ( )                             |
|  |    |    | 4. | ( ) | 6,528  | 0 | 6,528  |                                 |
|  |    |    | 1. |     | 6,528  | 0 | 6,528  | 8,000 × 816 = 6,528,000         |
|  | 3. |    |    |     | 39,000 | 0 | 39,000 |                                 |
|  |    | 1. |    |     | 39,000 | 0 | 39,000 |                                 |
|  |    |    | 1. |     | 15,598 | 0 | 15,598 |                                 |
|  |    |    |    | 1.  | 10,920 | 0 | 10,920 | 30,000 × 2 × 14 × 2 = 1,680,000 |
|  |    |    |    |     |        |   |        | 30,000 × 2 = 840,000            |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 14 × 2 = 1,680,000 |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 14 × 2 = 1,680,000 |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 14 × 2 = 1,680,000 |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 14 = 840,000       |
|  |    |    |    |     |        |   |        | 30,000 × 2 = 840,000            |
|  |    |    |    |     |        |   |        | 30,000 × 2 = 840,000            |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 14 = 840,000       |
|  |    |    |    | 2.  | 4,678  | 0 | 4,678  | 74,000 × 2 = 148,000            |
|  |    |    |    |     |        |   |        | 15,000 × 30 = 450,000           |
|  |    |    |    |     |        |   |        | 5,000 × 30 × 2 = 300,000        |
|  |    |    |    |     |        |   |        | 250,000 × 2 = 500,000           |
|  |    |    |    |     |        |   |        | 1,500 × 30 × 10 = 450,000       |
|  |    |    |    |     |        |   |        | 340,000 × 3 = 1,020,000         |
|  |    |    |    |     |        |   |        | 20,000 × 8 = 160,000            |
|  |    |    |    |     |        |   |        | 200,000 × 1 = 200,000           |
|  |    |    |    |     |        |   |        | ( ) 150,000 × 8 = 1,200,000     |
|  |    |    |    |     |        |   |        | 250,000 × 1 = 250,000           |
|  |    |    | 2. |     | 13,928 | 0 | 13,928 |                                 |
|  |    |    |    | 1.  | 10,440 | 0 | 10,440 | 30,000 × 2 × 14 = 840,000       |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 14 × 2 = 1,680,000 |
|  |    |    |    |     |        |   |        | 30,000 × 2 × 3 = 180,000        |

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|  |  |  |  |    |       |   |       |  | ( )   |
|--|--|--|--|----|-------|---|-------|--|---|
|  |  |  |  | 가  |       |   |       |  | ( )   |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2 \times 14$<br>$\times 2 = 1,680,000$ |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2 \times 14 \times 2$<br>$= 1,680,000$ |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2 \times 14 \times 2$<br>$= 1,680,000$ |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2 \times 14$<br>$= 840,000$            |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2 \times 14$<br>$= 840,000$            |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2 \times 13$<br>$= 780,000$            |
|  |  |  |  |    |       |   |       |  | $30,000 \times 2$<br>$\times 4 = 240,000$             |
|  |  |  |  | 2. | 3,488 | 0 | 3,488 |  | $10,000 \times 32 = 320,000$                          |
|  |  |  |  |    |       |   |       |  | $20,000 \times 32 = 640,000$                          |
|  |  |  |  |    |       |   |       |  | $13,000 \times 30$<br>$\times 3 = 1,170,000$          |
|  |  |  |  |    |       |   |       |  | $10,000 \times 10 \times 2$<br>$= 200,000$            |
|  |  |  |  |    |       |   |       |  | $20,000 \times 5 = 100,000$                           |
|  |  |  |  |    |       |   |       |  | $5,000 \times 20 \times 2 = 200,000$                  |
|  |  |  |  |    |       |   |       |  | $16,000 \times 30 = 480,000$                          |
|  |  |  |  |    |       |   |       |  | $5,300 \times 30 = 159,000$                           |
|  |  |  |  |    |       |   |       |  | $4,000 \times 33 + 2,900$<br>$\times 30 = 219,000$    |
|  |  |  |  | 3. | 400   | 0 | 400   |  |   |
|  |  |  |  | 1. | 400   | 0 | 400   |  | $50,000 \times 8 = 400,000$                           |
|  |  |  |  | 4. | 6,188 | 0 | 6,188 |  |   |
|  |  |  |  | 1. | 240   | 0 | 240   |  | $30,000 \times 8 \times 1 = 240,000$                  |
|  |  |  |  | 2. | 5,948 | 0 | 5,948 |  | $( , ) 14,000$<br>$\times 282 = 3,948,000$            |
|  |  |  |  |    |       |   |       |  | $12,500 \times 4 \times 20 \times 2$<br>$= 2,000,000$ |
|  |  |  |  | 5. | 1,000 | 0 | 1,000 |  |   |
|  |  |  |  | 1. | 1,000 | 0 | 1,000 |  | $100,000 \times 10 = 1,000,000$                       |
|  |  |  |  | 6. | 1,250 | 0 | 1,250 |  |   |
|  |  |  |  | 1. | 1,250 | 0 | 1,250 |  | $250,000 \times 1 = 250,000$                          |
|  |  |  |  |    |       |   |       |  | $250,000 \times 4 = 1,000,000$                        |
|  |  |  |  | 7. | 636   | 0 | 636   |  |   |

: 1 ( : )

|    |    |    |    |     |        |        |        | ( )  |
|----|----|----|----|-----|--------|--------|--------|--|
|    |    |    |    | 가   |        |        |        | ( )  |
|    |    |    |    | 1.  | 636    | 0      | 636    | 127,200× 5 = 636,000                       |
| 4. |    |    |    |     | 67,895 | 49,760 | 18,135 |  |
|    | 1. |    |    |     | 34,259 | 33,980 | 279    |  |
|    |    | 1. |    |     | 34,259 | 33,980 | 279    |  |
|    |    |    | 1. |     | 6,000  | 6,000  | 0      |  |
|    |    |    |    | 1.  | 6,000  | 6,000  | 0      |  |
|    |    |    | 2. |     | 27,980 | 27,980 | 0      |  |
|    |    |    |    | 1.  | 15,480 | 15,480 | 0      |  |
|    |    |    |    | 2.  | 12,500 | 12,500 | 0      |  |
|    |    |    | 3. | ( ) | 279    | 0      | 279    |  |
|    |    |    |    | 1.  | 279    | 0      | 279    | 279,000 × 1 = 279,000                      |
|    | 2. |    |    |     | 10,341 | 10,200 | 141    |  |
|    |    | 1. |    |     | 10,341 | 10,200 | 141    |  |
|    |    |    | 1. |     | 10,200 | 10,200 | 0      |  |
|    |    |    |    | 1.  | 200    | 200    | 0      |  |
|    |    |    |    | 2.  | 10,000 | 10,000 | 0      |  |
|    |    |    | 2. | ( ) | 141    | 0      | 141    |  |
|    |    |    |    | 1.  | 141    | 0      | 141    | 416 141,000 × 1 = 141,000                  |
|    | 3. |    |    |     | 22,295 | 4,580  | 17,715 |  |
|    |    | 1. |    |     | 22,295 | 4,580  | 17,715 |  |
|    |    |    | 1. |     | 7,681  | 4,580  | 3,101  |  |
|    |    |    |    | 1.  | 2,500  | 2,500  | 0      |  |
|    |    |    |    | 2.  | 5,181  | 2,080  | 3,101  | ( ) 500,070 × 1 = 501,000                  |
|    |    |    |    |     |        |        |        | ( ) 520,000 × 1 = 520,000                  |
|    |    |    |    |     |        |        |        | ( ) 160,000 × 13 = 2,080,000               |
|    |    |    | 2. | ( ) | 13,714 | 0      | 13,714 |  |
|    |    |    |    | 1.  | 12,412 | 0      | 12,412 | ( ) 12,412,000 × 1 = 12,412,000            |
|    |    |    |    | 2.  | 1,302  | 0      | 1,302  | ( ) <sup>4</sup> 1,302,000 × 1 = 1,302,000 |

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|    |    |    |    |     |        |        |        | ( )                     |
|----|----|----|----|-----|--------|--------|--------|-------------------------|
|    |    |    |    | 가   |        |        |        | ( )                     |
|    |    |    | 3. |     | 900    | 0      | 900    |                         |
|    |    |    | 1. |     | 900    | 0      | 900    | 가 ( ) 500,000           |
|    |    |    |    |     |        |        |        | 100,000 × 5 =           |
|    |    |    |    |     |        |        |        | ( ) 400,000 × 1 400,000 |
|    |    |    |    |     |        |        |        | =                       |
|    | 4. |    |    |     | 1,000  | 1,000  | 0      |                         |
|    |    | 1. |    |     | 1,000  | 1,000  | 0      |                         |
|    |    |    | 1. |     | 1,000  | 1,000  | 0      |                         |
|    |    |    | 1. |     | 1,000  | 1,000  | 0      |                         |
| 5. |    |    |    |     | 62,252 | 49,826 | 12,426 |                         |
|    | 1. |    |    |     | 14,251 | 14,251 | 0      |                         |
|    |    | 1. |    |     | 14,251 | 14,251 | 0      |                         |
|    |    |    | 1. |     | 4,420  | 4,420  | 0      |                         |
|    |    |    | 1. |     | 4,420  | 4,420  | 0      |                         |
|    |    |    | 2. |     | 391    | 391    | 0      |                         |
|    |    |    | 1. |     | 391    | 391    | 0      |                         |
|    |    |    | 3. |     | 3,110  | 3,110  | 0      |                         |
|    |    |    | 1. |     | 3,110  | 3,110  | 0      |                         |
|    |    |    | 4. | 가   | 1,830  | 1,830  | 0      |                         |
|    |    |    | 1. |     | 1,830  | 1,830  | 0      |                         |
|    |    |    | 5. |     | 4,500  | 4,500  | 0      |                         |
|    |    |    | 1. |     | 4,500  | 4,500  | 0      |                         |
|    | 2. |    |    |     | 16,176 | 6,100  | 10,076 |                         |
|    |    | 1. |    |     | 500    | 0      | 500    |                         |
|    |    |    | 1. | ( ) | 500    | 0      | 500    |                         |
|    |    |    | 1. |     | 500    | 0      | 500    | 20,000 × 5 × 5 500,000  |
|    |    |    |    |     |        |        |        | =                       |
|    |    | 2. |    |     | 10,876 | 1,300  | 9,576  |                         |
|    |    |    | 1. |     | 1,300  | 1,300  | 0      |                         |
|    |    |    | 1. |     | 400    | 400    | 0      |                         |
|    |    |    | 2. |     | 900    | 900    | 0      |                         |

: 1 ( : )

|  |  |    |    |     |        |        |       | ( )                                |
|--|--|----|----|-----|--------|--------|-------|------------------------------------|
|  |  |    |    | 가   |        |        |       | ( )                                |
|  |  |    | 2. | ( ) | 3,360  | 0      | 3,360 |                                    |
|  |  |    | 1. |     | 3,360  | 0      | 3,360 | ( )<br>3,360,000 × 1 = 3,360,000   |
|  |  |    | 3. |     | 6,216  | 0      | 6,216 |                                    |
|  |  |    | 1. |     | 4,080  | 0      | 4,080 | 16,000 × 34 × 6 = 3,264,000        |
|  |  |    |    |     |        |        |       | ( ) 4,000 × 34<br>× 6 = 816,000    |
|  |  |    | 2. |     | 2,136  | 0      | 2,136 | ( ) 8,000<br>× 2 × 40 = 640,000    |
|  |  |    |    |     |        |        |       | ( , ) 10,000<br>× 2 × 40 = 800,000 |
|  |  |    |    |     |        |        |       | ( , ) 10,000<br>× 6 × 8 = 480,000  |
|  |  |    |    |     |        |        |       | 3,000 × 6 × 12 = 216,000           |
|  |  | 3. |    |     | 4,800  | 4,800  | 0     |                                    |
|  |  |    | 1. |     | 300    | 300    | 0     |                                    |
|  |  |    | 1. |     | 300    | 300    | 0     |                                    |
|  |  |    | 2. |     | 4,500  | 4,500  | 0     |                                    |
|  |  |    | 1. |     | 4,500  | 4,500  | 0     |                                    |
|  |  | 3. |    |     | 16,705 | 15,855 | 850   |                                    |
|  |  |    | 1. |     | 1,090  | 240    | 850   |                                    |
|  |  |    | 1. |     | 1,090  | 240    | 850   |                                    |
|  |  |    | 1. |     | 240    | 240    | 0     |                                    |
|  |  |    | 2. |     | 850    | 0      | 850   | 850,000 × 1 = 850,000              |
|  |  |    | 2. |     | 15,615 | 15,615 | 0     |                                    |
|  |  |    | 1. |     | 15,615 | 15,615 | 0     |                                    |
|  |  |    | 1. |     | 3,960  | 3,960  | 0     |                                    |
|  |  |    | 2. |     | 6,375  | 6,375  | 0     |                                    |
|  |  |    | 3. |     | 3,780  | 3,780  | 0     |                                    |
|  |  |    | 4. |     | 1,500  | 1,500  | 0     |                                    |
|  |  | 4. |    |     | 15,120 | 13,620 | 1,500 |                                    |
|  |  |    | 1. |     | 15,120 | 13,620 | 1,500 |                                    |
|  |  |    | 1. |     | 15,120 | 13,620 | 1,500 |                                    |

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|    |    |    |    |    |         |         |        | ( )                       |
|----|----|----|----|----|---------|---------|--------|---------------------------|
|    |    |    |    | 가  |         |         |        | ( )                       |
|    |    |    |    | 1. | 15,120  | 13,620  | 1,500  | 250,000 × 6 = 1,500,000   |
| 6. |    |    |    |    | 340,743 | 309,279 | 31,464 |                           |
|    | 1. |    |    |    | 109,199 | 107,199 | 2,000  |                           |
|    |    | 1. |    |    | 69,686  | 67,686  | 2,000  |                           |
|    |    |    | 1. |    | 32,740  | 30,740  | 2,000  |                           |
|    |    |    |    | 1. | 19,420  | 17,420  | 2,000  | 2,000,000 × 1 = 2,000,000 |
|    |    |    |    |    |         |         |        | -528,000 × 1 = -528,000   |
|    |    |    |    |    |         |         |        | 528,000 × 1 = 528,000     |
|    |    |    |    | 2. | 13,320  | 13,320  | 0      |                           |
|    |    |    | 2. |    | 11,950  | 11,950  | 0      |                           |
|    |    |    |    | 1. | 2,076   | 2,076   | 0      |                           |
|    |    |    |    | 2. | 6,370   | 6,370   | 0      |                           |
|    |    |    |    | 3. | 3,504   | 3,504   | 0      |                           |
|    |    |    | 3. |    | 24,016  | 24,016  | 0      |                           |
|    |    |    |    | 1. | 16,808  | 16,808  | 0      |                           |
|    |    |    |    | 2. | 200     | 200     | 0      |                           |
|    |    |    |    | 3. | 2,508   | 2,508   | 0      |                           |
|    |    |    |    | 4. | 4,500   | 4,500   | 0      |                           |
|    |    |    | 4. |    | 480     | 480     | 0      |                           |
|    |    |    |    | 1. | 480     | 480     | 0      |                           |
|    |    |    | 5. |    | 500     | 500     | 0      |                           |
|    |    |    |    | 1. | 500     | 500     | 0      |                           |
|    |    |    | 2. |    | 39,513  | 39,513  | 0      |                           |
|    |    |    |    | 1. | 39,513  | 39,513  | 0      |                           |
|    |    |    |    | 1. | 36,966  | 36,966  | 0      |                           |
|    |    |    |    | 2. | 2,547   | 2,547   | 0      |                           |
|    |    |    | 2. |    | 230,044 | 200,580 | 29,464 |                           |
|    |    |    |    | 1. | 230,044 | 200,580 | 29,464 |                           |



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|  |    |    |    |   |        |        |        | ( )                         |
|--|----|----|----|---|--------|--------|--------|-----------------------------|
|  |    |    |    | 가 |        |        |        | ( )                         |
|  |    |    | 1. |   | 71,360 | 71,360 | 0      |                             |
|  |    |    | 1. |   | 45,600 | 45,600 | 0      |                             |
|  |    |    | 2. |   | 15,400 | 15,400 | 0      |                             |
|  |    |    | 3. |   | 2,160  | 2,160  | 0      |                             |
|  |    |    | 4. |   | 8,200  | 8,200  | 0      |                             |
|  |    |    | 2. |   | 62,928 | 32,690 | 30,238 |                             |
|  |    |    | 1. |   | 62,928 | 32,690 | 30,238 | 29,464,000 × 1 = 29,464,000 |
|  |    |    |    |   |        |        |        | 774,000 × 1 = 774,000       |
|  |    |    | 3. |   | 48,564 | 49,002 | -438   |                             |
|  |    |    | 1. |   | 48,564 | 49,002 | -438   | -198,000 × 1 = -198,000     |
|  |    |    |    |   |        |        |        | -240,000 × 1 = -240,000     |
|  |    |    | 4. |   | 44,352 | 44,688 | -336   |                             |
|  |    |    | 1. |   | 44,352 | 44,688 | -336   | -336,000 × 1 = -336,000     |
|  |    |    | 5. |   | 2,840  | 2,840  | 0      |                             |
|  |    |    | 1. |   | 2,840  | 2,840  | 0      |                             |
|  |    | 3. |    |   | 1,500  | 1,500  | 0      |                             |
|  |    | 1. |    |   | 1,100  | 1,100  | 0      |                             |
|  |    | 1. |    |   | 1,100  | 1,100  | 0      |                             |
|  |    | 1. |    |   | 200    | 200    | 0      |                             |
|  |    | 2. |    |   | 900    | 900    | 0      |                             |
|  |    | 2. |    |   | 400    | 400    | 0      |                             |
|  |    | 1. |    |   | 400    | 400    | 0      |                             |
|  |    | 1. |    |   | 400    | 400    | 0      |                             |
|  | 7. |    |    |   | 12,250 | 12,250 | 0      |                             |
|  | 1. |    |    |   | 12,250 | 12,250 | 0      |                             |
|  | 1. |    |    |   | 12,250 | 12,250 | 0      |                             |
|  | 1. |    |    |   | 12,250 | 12,250 | 0      |                             |
|  | 1. |    |    |   | 12,250 | 12,250 | 0      |                             |

: 1 ( : )

|    |    |    |    |    |           |           |         | ( ) |
|----|----|----|----|----|-----------|-----------|---------|-----|
|    |    |    |    | 가  |           |           |         | ( ) |
| 8. |    |    |    |    | 1,400     | 1,400     | 0       |     |
|    | 1. |    |    |    | 1,400     | 1,400     | 0       |     |
|    |    | 1. |    |    | 1,400     | 1,400     | 0       |     |
|    |    |    | 1. |    | 1,400     | 1,400     | 0       |     |
|    |    |    |    | 1. | 1,400     | 1,400     | 0       |     |
|    |    |    |    |    | 1,745,527 | 1,253,555 | 491,972 |     |