

2017

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3	2,596,729	2,563,923	32,806	1.3				
	0	200	0.0		-2,000	38,980	1.5	
	51,219	1,308,497	50.3	/	24,749	916,406	35.2	
	0	176,600	6.8		22,043	846,621	32.6	
	-18,908	1,025,140	39.4		-25,789	182,131	7.0	
	495	2,432	0.0		-8,872	251,107	9.6	
	0	83,860	3.2		22,675	361,294	13.9	
					0	190	0.0	

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									()	
				가						
1.					1,485,297	1,434,078	51,219			
1.					200	200	0			
	1.				200	200	0			
		1.			200	200	0			
			1.		200	200	0			
				1.	200	200	0			
2.					1,308,497	1,257,278	51,219			
	1.				1,308,497	1,257,278	51,219			
		1.			1,308,497	1,257,278	51,219			
			1.		725,176	725,176	0			
				2.	583,321	532,102	51,219	() × 1) - 30,605,000 =	: (39,705,000 9,100,000	
								: (28,362,000 × 1) -	7,512,000	
								20,850,000 =		
								() (11,092,000 × 1) - 9,591,000 =	1,501,000	
								() 1) - 78,864,000 =	: (91,214,000 × 12,350,000	
								()) - 2,400,000 =	: (4,800,000 × 1 2,400,000	
								()2017 2,232,000 × 1 =	: 2,232,000	
								()2017 (3,356,000 × 1) - 2,232,000 =	: 1,124,000	
								() × 1 =	: 15,000,000 15,000,000	
3.					176,600	176,600	0			
	1.				176,600	176,600	0			
		1.			176,600	176,600	0			
			1.		176,600	176,600	0			
2.					1,027,572	1,045,985	-18,413			
	1.				1,025,140	1,044,048	-18,908			
		1.			31,992	31,992	0			
			1.		31,992	31,992	0			
				1.	31,992	31,992	0			
				2.	993,148	1,012,056	-18,908			
				1.	456,872	456,872	0			

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									()			
				가								
				1.	444,875	444,875	0					
				2.	11,997	11,997	0					
				2.		97,604	123,000	-25,396				
					1.	97,604	123,000	-25,396	2 : (-378,912 × 10)+(-2,155,800 × 10)=	-25,347,000		
								1 : -49,000 × 1 =	-49,000			
				3.		214,236	209,436	4,800				
					1.	214,236	209,436	4,800	2,3 : 50,000 × 96 =	4,800,000		
				4.		9,000	9,000	0				
					1.	9,000	9,000	0				
				5.		10,350	10,350	0				
					1.	10,350	10,350	0				
				6.		195,840	195,840	0				
					1.	195,840	195,840	0				
				7.		9,246	7,558	1,688				
					1.	9,246	7,558	1,688	: -152,000 × 1 =	-152,000		
									: 20,000 × 92 =	1,840,000		
				2.			2,432	1,937	495			
					1.		2,432	1,937	495			
						1.		432	432	0		
							1.		432	432	0	
						2.		2,000	1,505	495		
						1.		2,000	1,505	495	() : 495,000 × 1 =	495,000
3.					83,860	83,860	0					
1.			83,860	83,860	0							
	1.			83,860	83,860	0						
		1.			83,860	83,860	0					
			1.			83,860	83,860	0				
				1.			83,860	83,860	0			
					2,596,729	2,563,923	32,806					

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								()	
				가				()	
1.					38,980	40,980	-2,000		
	1.				31,980	31,980	0		
		1.			31,980	31,980	0		
			1.		24,720	24,720	0		
				1.	24,720	24,720	0		
			2.		7,260	7,260	0		
				1.	7,260	7,260	0		
	2.				7,000	9,000	-2,000		
		1.			3,000	5,000	-2,000		
			1.		3,000	5,000	-2,000		
				1.	3,000	5,000	-2,000	=	-2,000,000 × 1 = -2,000,000
		2.			4,000	4,000	0		
			1.		4,000	4,000	0		
				1.	1,000	1,000	0		
				2.	3,000	3,000	0		
2.	/				916,406	891,657	24,749		
	1.				509,107	504,250	4,857		
		1.			509,107	504,250	4,857		
			1.		360,021	358,520	1,501		
				1.	360,021	358,520	1,501	()	1,501,000 × 1 = 1,501,000
			2.		34,890	34,890	0		
				1.	15,670	15,670	0		
				2.	19,200	19,200	0		
				3.	20	20	0		
			3.		59,816	59,816	0		
				1.	180	180	0		
				2.	55,870	55,870	0		
				3.	0	0	0		

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								()
				가				()
				4.	1,305	1,305	0	
				5.	2,461	2,461	0	
			4.		3,594	3,594	0	
				1.	1,913	1,913	0	
				2.	1,681	1,681	0	
			5.		11,997	11,997	0	
				1.	11,997	11,997	0	
			6.	()	8,704	7,222	1,482	
				1.	6,518	5,107	1,411	() () 71,000
								71,000 × 1
								() () 56,000 × 1
								56,000
								() 가 () 50,000× 9
								450,000
								() 가 () 140,000 × 2
								280,000
								() () 54,000 × 1
								54,000
								() () 80,000 × 1
								80,000
								() 가 () 30,000 × 2
								60,000
								() 가 () 30,000 × 2
								60,000
								() 가 () 150,000 × 2
								300,000
				2.	2,186	2,115	71	() () 71,000
								71,000 × 1
			7.	()	25,695	23,821	1,874	
				1.	23,755	21,881	1,874	() 701,000 × 1
								701,000
								() 가 50,000 × 2
								100,000
								() 가 120,000× 2
								240,000
								() 57,000 × 1
								57,000
								() 가 40,000 × 2
								80,000
								() 47,000 × 1
								47,000
								() 80,000 × 1
								80,000
								() 가 150,000 × 2
								300,000
								() 89,380 × 2
								179,000

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								()
				가				()
								() 84,000 × 1 +6,000 90,000
				2.	1,940	1,940	0	× 1
			8.	()	3,150	3,150	0	
				1.	3,150	3,150	0	
			9.	()	1,240	1,240	0	
				1.	852	852	0	
				2.	388	388	0	
	2.				217,362	211,340	6,022	
		1.			217,362	211,340	6,022	
			1.		70,789	70,789	0	
				1.	70,789	70,789	0	
			2.		115,673	109,651	6,022	
				1.	43,173	37,151	6,022	× 1 = 6,022,000 6,022,000
				2.	4,200	4,200	0	
				3.	4,200	4,200	0	
				4.	52,000	52,000	0	
				5.	4,600	4,600	0	
				6.	7,500	7,500	0	
			3.		15,400	15,400	0	
				1.	15,400	15,400	0	
			4.	()	15,500	15,500	0	
				1.	9,500	9,500	0	
				2.	6,000	6,000	0	
	3.				22,797	22,767	30	
		1. []			8,832	8,832	0	
			1.		4,300	4,300	0	
				1.	1,400	1,400	0	
				2.	1,900	1,900	0	

: 3 (:)

								()
				가				()
				3.	1,000	1,000	0	
			2.		2,182	2,182	0	
				1.	2,182	2,182	0	
			3.		400	400	0	
				1.	400	400	0	
			4.		300	300	0	
				1.	300	300	0	
			5.		950	950	0	
				1.	950	950	0	
			6. []		700	700	0	
				1.	700	700	0	
		2.			13,965	13,935	30	
			1.		6,870	6,840	30	
				1.	6,870	6,840	30	(,) 30,000 30,000
							$\times 1 =$	
			2.		2,400	2,400	0	
				1.	2,400	2,400	0	
			3.		495	495	0	
				1.	495	495	0	
			4.		200	200	0	
				1.	200	200	0	
			5.		4,000	4,000	0	
				1.	4,000	4,000	0	
		4.			140,460	126,620	13,840	
			1. []		6,881	6,881	0	
				1. []	24	24	0	
				1.	24	24	0	
			2. []		3,309	3,309	0	
				1.	3,309	3,309	0	

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				가				()
			3. []		605	605	0	
			1.		605	605	0	
			4. []		0	0	0	
			1.		0	0	0	
			5.		2,943	2,943	0	
			1.		2,943	2,943	0	
			2.		91,214	78,864	12,350	
			1.		91,214	78,864	12,350	
			1.		91,214	78,864	12,350	() × 1 = 12,350,000 12,350,000
			3.		19,900	19,900	0	
			1.		11,400	11,400	0	
			1.		11,400	11,400	0	
			2.		8,500	8,500	0	
			1.		8,500	8,500	0	
			4.		15,310	15,310	0	
			1.		15,000	15,000	0	
			1.		15,000	15,000	0	
			2. ()		200	200	0	
			1.		200	200	0	
			3. ()		110	110	0	
			1.		110	110	0	
			5.		315	315	0	
			1. ()		315	315	0	
			1.		315	315	0	
			6.		6,840	5,350	1,490	
			1.		6,840	5,350	1,490	
			1.		6,840	5,350	1,490	() 1,490,000 × 1 = 1,490,000
			5.		26,680	26,680	0	

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								()
				가				()
		1.			26,680	26,680	0	
			1.		6,630	6,630	0	
				1.	2,400	2,400	0	
				2.	3,600	3,600	0	
				3.	630	630	0	
			2.		700	700	0	
				1.	700	700	0	
			3.1		6,100	6,100	0	
				1.	6,100	6,100	0	
			4.2		3,050	3,050	0	
				1.	3,050	3,050	0	
			5.3		1,200	1,200	0	
				1.	1,200	1,200	0	
			6.		9,000	9,000	0	
				1.	9,000	9,000	0	
3.					846,621	824,578	22,043	
		1.			556,930	533,785	23,145	
			1.		27,500	25,100	2,400	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
			2. SW		5,000	5,000	0	
				1.	5,000	5,000	0	
			3.		9,000	9,000	0	
				1.	8,190	8,190	0	
				2.	810	810	0	
			4.		7,500	7,500	0	
				1.	7,500	7,500	0	-60,000 × 1 = -60,000
								-1,221,000 × 1 = -1,221,000

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								()
				가				
								1,281,000 × 1 = 1,281,000
			5.	()	4,800	2,400	2,400	
				1.	1,200	600	600	() 50,000 × 2 × 6 = 600,000
				2.	3,600	1,800	1,800	() 20,000 × 5 × 18 = 1,800,000
		2.			1,500	400	1,100	
			1.		1,500	400	1,100	
				1.	1,500	400	1,100	-200,000 × 2 = -400,000
							2	1,500,000 × 1 = 1,500,000
		3.			2,590	2,590	0	
			1.		2,590	2,590	0	
				1.	2,590	2,590	0	
		4.			25,350	10,000	15,350	
			1.		10,350	10,000	350	
				1.	8,000	8,000	0	
				2.	2,350	2,000	350	= 350,000 × 1 350,000
			2.		15,000	0	15,000	
				1.	2,000	0	2,000	() 1,000,000 2,000,000 × 2 =
				2.	13,000	0	13,000	() 6,500,000 13,000,000 × 2 =
		5.			269,475	274,280	-4,805	
			1.		11,500	14,400	-2,900	
				1.	100	1,000	-900	-900,000 × 1 = -900,000
				2.	5,000	7,000	-2,000	-500,000 × 4 = -2,000,000
				3.	6,400	6,400	0	
			2.		20,000	20,000	0	
				1.	10,000	10,000	0	
				2.	10,000	10,000	0	
			3.		14,395	16,300	-1,905	
				1.	0	0	0	

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								()
				가				()
				2.	11,300	11,300	0	
				3.	3,095	5,000	-1,905	-1,905,000 × 1 = -1,905,000
			4.		11,200	11,200	0	
				1.	3,200	3,200	0	
				2.	5,000	5,000	0	
				3.	3,000	3,000	0	
			5.		18,000	18,000	0	
				1.	1,500	1,500	0	
				2.	8,065	8,065	0	
				3.	8,435	8,435	0	
			6.		11,900	11,900	0	
				1.	9,500	9,500	0	
				2.	2,400	2,400	0	
			7.R&E	()	30,000	30,000	0	
				1.	2,720	2,720	0	
				2.	14,280	14,280	0	
				3.	6,700	6,700	0	
				4.	2,300	2,300	0	
				5.	4,000	4,000	0	
			8.	()	140,000	140,000	0	
				1.	140,000	140,000	0	
			9.		(8,480)	8,480	0	
				1.	80	80	0	
				2.	6,300	6,300	0	
				3.	1,500	1,500	0	
				4.	600	600	0	
			10.	()	4,000	4,000	0	
				1.	0	600	-600	-600,000 × 1 = -600,000

: 3 (:)

								()
				가				()
				2.	2,000	1,400	600	874,000 × 1 = 874,000
								-30,000 × 1 = -30,000
								-204,000 × 1 = -204,000
								-100,000 × 1 = -100,000
								60,000 × 1 = 60,000
				3.	2,000	2,000	0	
		6.			6,100	6,100	0	
			1.		5,900	5,900	0	
				1.	4,400	4,400	0	
				2.	1,500	1,500	0	
			2.		200	200	0	
				1.	200	200	0	
		7.			5,110	5,110	0	
			1.		4,110	4,110	0	
				1.	270	270	0	
				2.	3,840	3,840	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
		8.			42,805	33,705	9,100	
			1.		3,100	3,100	0	
				1.	0	600	-600	-200,000 × 3 = -600,000
				2.	3,100	2,500	600	301,000 × 1 = 301,000
								-1,000 × 1 = -1,000
								300,000 × 1 = 300,000
			2.		39,705	30,605	9,100	
				1.	36,917	28,517	8,400	() 2,300,000 × 3 6,900,000
								() 100,000 × 3 300,000
								() 400,000 × 3 1,200,000

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								()
				가				()
				2.	2,788	2,088	700	() 380,000 × 1 380,000
								() 235,000 × 1 235,000
								() 15,000 × 1 15,000
								() 70,000 × 1 70,000
				9.	176,500	176,500	0	
				1. - -	31,165	28,000	3,165	
				1.	13,165	10,000	3,165	AR 863,000 × 1 = 863,000
								2,302,000 × 1 = 2,302,000
				2.	18,000	18,000	0	
				2. - -	9,225	12,000	-2,775	
				1.	7,200	7,200	0	
				2.	643	1,800	-1,157	, -1,157,000 × 1 = -1,157,000
				3.	1,382	3,000	-1,618	-118,000 × 1 = -118,000
								= -1,500,000 × 1 -1,500,000
				3. - -	1,610	2,000	-390	
				1.	1,610	2,000	-390	-390,000 × 1 = -390,000
				4. - -	20,861	19,000	1,861	
				1.	13,861	12,000	1,861	1,861,000 × 1 = 1,861,000
				2.	7,000	7,000	0	
				5. - -	6,639	8,500	-1,861	
				1.	5,000	5,000	0	
				2.	500	500	0	
				3.	1,139	3,000	-1,861	-1,861,000 × 1 = -1,861,000
				6. - - -	7,000	7,000	0	
				1.	1,500	1,500	0	
				2.	5,100	5,100	0	
				3.	400	400	0	
				7. - - -	7,000	7,000	0	

: 3 (:)

								()
				가				()
				1.	2,000	2,000	0	
				2.	2,200	2,200	0	
				3.	300	300	0	
				4.	2,500	2,500	0	
				8. - -	6,950	6,950	0	
				1.	0	0	0	
				2.	0	0	0	
				3.	3,500	2,900	600	1,407,000 × 1 = 1,407,000
								-150,000 × 1 = -150,000
								-67,000 × 1 = -67,000
								-590,000 × 1 = -590,000
				4.	150	750	-600	-600,000 × 1 = -600,000
				5.	2,950	2,950	0	
				6.	350	350	0	
				9. - -	5,750	5,750	0	
				1.	0	0	0	
				2.	0	1,200	-1,200	가 -1,200,000 × 1 = -1,200,000
				3.	3,450	2,050	1,400	700,000 × 2 = 1,400,000
				4.	0	200	-200	-200,000 × 1 = -200,000
				5.	2,300	2,300	0	
				10. - -	6,300	6,300	0	
				1.	300	300	0	
				2.	2,250	2,250	0	
				3.	10	10	0	
				4.	2,140	2,140	0	
				5.	400	400	0	
				6.	1,200	1,200	0	
				11. - -	7,000	7,000	0	

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								()
				가				()
				1.	0	0	0	
				2.	3,968	3,968	0	
				3.	700	700	0	
				4.	2,332	2,332	0	
				12. - -	7,000	7,000	0	
				1.	30	30	0	
				2.	150	150	0	
				3.	3,470	3,470	0	
				4.	150	150	0	
				5.	3,200	3,200	0	
				13. - - -	5,000	5,000	0	
				1.	0	0	0	
				2.	0	0	0	
				3.	2,850	2,850	0	
				4.	500	500	0	
				5.	1,650	1,650	0	
				14. - - -	5,000	5,000	0	
				1.	0	0	0	
				2.	0	0	0	
				3.	3,300	3,300	0	
				4.	500	500	0	
				5.	1,200	1,200	0	
				15. - -	7,000	7,000	0	
				1.	100	100	0	
				2.	900	900	0	
				3.	2,400	2,400	0	
				4.	700	700	0	
				5.	2,900	2,900	0	

: 3 (:)

								()
				가				()
			16.	- - 가	6,000	6,000	0	
				1.	100	100	0	
				2.	3,700	3,700	0	
				3.	200	200	0	
				4.	2,000	2,000	0	
			17.	- - _IoT	6,000	6,000	0	
				1.	0	0	0	
				2.	750	750	0	
				3.	2,850	2,850	0	
				4.	200	200	0	
				5.	2,200	2,200	0	
			18.	- - _VR	6,000	6,000	0	
				1.	0	0	0	
				2.	750	750	0	
				3.	2,400	2,400	0	
				4.	200	200	0	
				5.	2,650	2,650	0	
			19.	- -	5,000	5,000	0	
				1.	300	300	0	
				2.	2,000	2,000	0	
				3.	1,100	1,100	0	
				4.	400	400	0	
				5.	1,200	1,200	0	
			20.	- -	5,000	5,000	0	
				1.	200	200	0	
				2.	2,000	2,000	0	
				3.	2,400	2,400	0	
				4.	400	400	0	

: 3 (:)

								()
				가				()
			21.	- -	5,000	5,000	0	
				1.	500	500	0	
				2.	2,000	2,000	0	
				3.	550	550	0	
				4.	450	450	0	
				5.	1,100	1,100	0	
				6.	400	400	0	
			22.	- - -	5,000	5,000	0	
				1.	400	400	0	
				2.	1,500	1,500	0	
				3.	1,750	1,750	0	
				4.	950	950	0	
				5.	400	400	0	
			23.	- - -	5,000	5,000	0	
				1.	400	400	0	
				2.	1,500	1,500	0	
				3.	1,750	1,750	0	
				4.	950	950	0	
				5.	400	400	0	
		2.			289,691	290,793	-1,102	
			1.			25,005	26,375	-1,370
			1.			1,000	1,000	0
				1.	1,000	1,000	0	
			2.			950	1,300	-350
				1.	950	1,300	-350	-350,000 × 1 = -350,000
			3.			6,000	6,000	0
				1.	6,000	6,000	0	
			4.			2,000	2,000	0

: 3 (:)

								()
				가				()
				1.	2,000	2,000	0	
			5.		304	400	-96	
				1.	304	400	-96	-96,000 × 1 = -96,000
			6.		281	500	-219	
				1.	281	500	-219	(,) -219,000 × 1 = -219,000
			7.		5,500	5,500	0	
				1.	5,500	5,500	0	
			8.		2,250	2,250	0	
				1.	2,250	2,250	0	
			9.		2,325	2,325	0	
				1.	2,325	2,325	0	
			10.		4,095	4,800	-705	
				1.	500	600	-100	-100,000 × 1 = -100,000
				2.	3,595	4,200	-605	-135,000 × 1 = -135,000
								40,000 × 1 = 40,000
								() -39,000 × 1 = -39,000
								() 80,000 × 1 = 80,000
								-301,000 × 1 = -301,000
								50,000 × 1 = 50,000
								-300,000 × 1 = -300,000
			11.		300	300	0	
				1.	300	300	0	
		2.			251,486	247,640	3,846	
			1.		216,000	216,000	0	
				1.	30,000	30,000	0	
				2.	186,000	186,000	0	
			2.		30,400	26,400	4,000	
				1.	4,340	2,000	2,340	2,340,000 × 1 = 2,340,000

: 3 (:)

								()
				가				()
				2.	26,060	24,400	1,660	2,3 × 96 = 50,000 4,800,000
								(1) -2,340,000 -2,340,000
								× 1 = (2) -800,000 -800,000
								× 1 =
			3.		5,086	5,240	-154	
				1.	304	304	0	
				2.	4,782	4,936	-154	-154,000 × 1 = -154,000
			3.		3,650	3,650	0	
				1.	3,250	3,250	0	
				1.	3,250	3,250	0	
				2.	400	400	0	
				1.	400	400	0	
			4.		3,850	4,800	-950	
				1.	1,600	1,600	0	
				1.	1,600	1,600	0	
				2.	2,250	3,200	-950	
				1.	2,250	3,200	-950	-950,000 × 1 × 1 = -950,000
			5.		5,700	8,328	-2,628	
				1.	900	900	0	
				1.	400	400	0	
				2.	500	500	0	
				2.	955	1,348	-393	
				1.	955	1,348	-393	-393,000 × 1 = -393,000
				3.	865	3,100	-2,235	
				1.	775	2,100	-1,325	-1,325,000 × 1 = -1,325,000
				2.	90	1,000	-910	-910,000 × 1 = -910,000
				4.	2,700	2,700	0	
				1.	500	500	0	
				2.	2,200	2,200	0	

: 3 (:)

								()
				가				
			5.	()	280	280	0	
			1.		280	280	0	
4.					182,131	207,920	-25,789	
	1.				112,123	137,519	-25,396	
		1.			112,123	137,519	-25,396	
			1.	(2)	5,453	30,800	-25,347	
				1.	5,280	30,000	-24,720	-24,720,000 × 1 = -24,720,000
				2.	0	300	-300	-300,000 × 1 = -300,000
				3.	173	500	-327	= -327,000 × 1 -327,000
			2.		87,000	87,000	0	
				1.	81,000	81,000	0	
				2.	3,000	3,000	0	
				3.	3,000	3,000	0	
			3.		5,151	5,200	-49	
				1.	5,000	5,000	0	
				2.	151	200	-49	¹ × 1 = -49,000 -49,000
			4.	()	14,519	14,519	0	
				1.	319	319	0	
				2.	11,200	11,200	0	
				3.	3,000	3,000	0	
	2.				20,510	22,591	-2,081	
		1.			20,510	22,591	-2,081	
			1.		20,510	22,591	-2,081	
				1.	6,000	6,300	-300	-300,000 × 1 = -300,000
				2.	1,634	1,850	-216	-216,000 × 1 = -216,000
				3.	1,440	2,300	-860	= -860,000 × 1 -860,000
				4.	11,436	12,141	-705	-705,000 × 1 = -705,000
	3.				49,498	47,810	1,688	

: 3 (:)

									()				
				가									
		1.			46,598	44,910	1,688						
			1.			8,500	8,500	0					
				1.		0	4,500	-4,500	=	-4,500,000 × 1	-4,500,000		
				2.		4,000	4,000	0					
				3.		4,500	0	4,500	4,500,000 × 1 =		4,500,000		
			2.	()	29,000	29,000	0						
			1.			3,236	3,680	-444	-440,000 × 1 =		-440,000		
								-4,000 × 1 =		-4,000			
				2.			22,524	22,890	-366	-320,000 × 1 =		-320,000	
									-16,000 × 1 =		-16,000		
									-30,000 × 1 =		-30,000		
					3.			2,940	2,130	810	825,000 × 1 =		825,000
								=		-15,000 × 1	-15,000		
				4.			300	300	0				
				3.	()	7,258	7,410	-152					
				1.	1.		4,115	4,122	-7	-7,000 × 1 =		-7,000	
			2.			3,037	3,037	0					
			3.			106	251	-145	-145,000 × 1 =		-145,000		
			4.			1,840	0	1,840					
				1.		1,840	0	1,840	1,840,000 × 1 =		1,840,000		
			2.			2,900	2,900	0					
				1.	-	2,900	2,900	0					
					1.		2,900	2,900	0				
			5.				251,107	259,979	-8,872				
			1.			119,111	150,564	-31,453					
				1.			119,111	150,564	-31,453				
					1.			9,197	11,700	-2,503			
						1.			6,000	6,000	0		

: 3 (:)

								()
				가				()
				2.	3,197	5,700	-2,503	-1,650,000 × 1 = -1,650,000
								-660,000 × 1 = -660,000
								-193,000 × 1 = -193,000
			2.		14,400	21,400	-7,000	
				1.	14,400	21,400	-7,000	-5,000 × 100 = -500,000
								-40,000 × 100 × 1 = -4,000,000
								-500,000 × 1 = -500,000
								-2,000,000 × 1 = -2,000,000
			3.		6,800	6,800	0	
				1.	6,800	6,800	0	
			4.		300	300	0	
				1.	300	300	0	
			5. 가		1,200	1,200	0	
				1.	1,200	1,200	0	
			6.		1,765	2,500	-735	
				1.	451	500	-49	-49,000 × 1 = -49,000
				2.	1,314	2,000	-686	-686,000 × 1 = -686,000
			7.		23,385	47,100	-23,715	
				1.	7,478	7,800	-322	-322,000 × 1 = -322,000
				2.	8,200	32,000	-23,800	(,) -7,000,000 × 1 = -7,000,000
								() -8,800,000 × 1 = -8,800,000
								-8,000,000 × 1 = -8,000,000
				3.	5,448	7,000	-1,552	-1,552,000 × 1 = -1,552,000
				4.	259	300	-41	-41,000 × 1 = -41,000
				5.	2,000	0	2,000	2,000,000 × 1 = 2,000,000
			8.		2,000	2,000	0	
				1.	2,000	2,000	0	
			9.		4,800	4,800	0	

: 3 (:)

								()
				가				()
				1.	4,800	4,800	0	
			10.	()	40,664	40,664	0	
				1.	95	164	-69	-69,000 × 1 = -69,000
				2.	30,928	34,000	-3,072	-940,000 × 1 = -940,000
								7,800,000 × 1 = 7,800,000
								-2,642,000 × 1 = -2,642,000
								-4,000,000 × 1 = -4,000,000
								-2,640,000 × 1 = -2,640,000
								-650,000 × 1 = -650,000
				3.	9,421	5,500	3,921	1,496,000 × 1 = 1,496,000
								-1,085,000 × 1 = -1,085,000
								255,000 × 1 = 255,000
								() 3,255,000 × 1 = 3,255,000
				4.	220	1,000	-780	-780,000 × 1 = -780,000
			11.	()	12,000	12,000	0	
				1.	9,750	9,750	0	
				2.	2,250	2,250	0	
			12.		100	100	0	
				1.	100	100	0	
			13.		2,500	0	2,500	
				1.	2,500	0	2,500	2,500,000 × 1 = 2,500,000
		2.			2,070	5,450	-3,380	
			1.		670	2,000	-1,330	
				1.	670	2,000	-1,330	
				1.	670	2,000	-1,330	-1,330,000 × 1 = -1,330,000
			2.		1,400	3,450	-2,050	
				1.	1,400	3,450	-2,050	
				1.	1,400	2,050	-650	-250,000 × 1 = -250,000

: 3 (:)

								()
				가				()
								-200,000 × 2 = -400,000
				2.	0	1,200	-1,200	-50,000 × 4 × 5 = -1,000,000
								가 -100,000 × 2 = -200,000
				3.	0	200	-200	-100,000 × 2 = -200,000
								=
	3.				886	1,000	-114	
		1.			886	1,000	-114	
			1.		886	1,000	-114	
				1.	800	800	0	
				2.	86	200	-114	-114,000 × 1 = -114,000
	4.				64,875	38,800	26,075	
		1.			2,455	4,000	-1,545	
			1.		2,255	3,800	-1,545	
				1.	555	1,800	-1,245	-245,000 × 1 = -245,000
								-200,000 × 5 = -1,000,000
				2.	1,700	2,000	-300	-300,000 × 1 = -300,000
				2.	200	200	0	
				1.	200	200	0	
	2.				62,420	34,800	27,620	
		1.			14,000	14,000	0	
			1.		5,500	5,500	0	
			2.		5,000	5,000	0	
			3.		3,500	3,500	0	
				2.	48,420	20,800	27,620	
				1.	4,740	6,300	-1,560	-360,000 × 1 = -360,000
								-700,000 × 1 = -700,000
								-500,000 × 1 = -500,000
				2.	41,380	12,500	28,880	1,050,000 × 22 = 23,100,000
								3,780,000 × 1 = 3,780,000

: 3 (:)

								()
				가				()
								2,000,000 × 1 = 2,000,000
				3.	2,300	2,000	300	300,000 × 1 = 300,000
	5.				64,165	64,165	0	
		1.			64,165	64,165	0	
			1.		64,165	64,165	0	
				1.	54,365	54,365	0	
				2.	9,800	9,800	0	
6.					361,294	338,619	22,675	
	1.				69,886	66,488	3,398	
		1.			69,886	66,488	3,398	
			1.		5,650	5,500	150	
				1.	2,650	2,500	150	50,000 × 3 = 150,000
				2.	3,000	3,000	0	
			2.		9,120	8,820	300	
				1.	840	240	600	12,000 × 50 × 1 = 600,000
				2.	6,740	6,740	0	
				3.	1,540	1,840	-300	-300,000 × 1 = -300,000
			3.		23,846	23,789	57	
				1.	783	783	0	
				2.	232	232	0	
				3.	22,072	22,320	-248	-124,000 × 2 = -248,000
				4.	54	54	0	
				5.	705	400	305	305,000 × 1 = 305,000
			4.		4,500	3,000	1,500	
				1.	4,500	3,000	1,500	1,500,000 × 1 = 1,500,000
			5.		7,357	5,966	1,391	
				1.	7,357	5,966	1,391	1,391,000 × 1 = 1,391,000
			6.		1,000	1,000	0	

: 3 (:)

								()
				가				()
			1.	1.	1,000	1,000	0	
			7.		200	200	0	
				1.	200	200	0	
			8.		18,213	18,213	0	
				1.	8,096	8,096	0	
				2.	10,117	10,117	0	
	2.				288,540	269,711	18,829	
		1.			288,540	269,711	18,829	
			1.		74,152	75,300	-1,148	
				1.	53,000	53,000	0	
				2.	9,250	9,400	-150	-150,000 × 1 = -150,000
				3.	11,902	12,900	-998	-458,000 × 1 = -458,000
								-400,000 × 1 = -400,000
								() -50,000 × 1 = -50,000
								= -90,000 × 1 = -90,000
			2.		3,476	3,500	-24	
				1.	3,376	3,400	-24	-24,000 × 1 = -24,000
				2.	100	100	0	
			3.		4,704	5,704	-1,000	
				1.	4,704	5,704	-1,000	-1,000,000 × 1 = -1,000,000
			4.		6,585	6,585	0	
				1.	6,585	6,585	0	
			5.		700	700	0	
				1.	700	700	0	
			6.		142,411	121,716	20,695	
				1.	139,411	118,716	20,695	279,000 × 10 × 1 = 2,790,000
								3,660,000 × 1 = 3,660,000
								-12,000,000 × 1 = -12,000,000

: 3 (:)

								()
				가				
								-13,500,000