

2019

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			2,272,999,000
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1	2019	.	.	2,272,999,000
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1	2,272,999	2,099,472			173,527		8.3	
	25,000	25,000	1.0		-33,059	1,524,057	67.0	
	143,782	1,913,382	84.1	/	57,874	241,504	10.6	
	3,800	6,200	0.2		30,196	142,781	6.2	
	84	295,294	12.9		60,200	152,970	6.7	
	170	990	0.0		1,549	31,993	1.4	
	691	32,133	1.4		3,891	124,818	5.4	
						53,876	53,876	2.3
						-1,000	1,000	0.0

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									()	
				가						
1.					1,944,582	1,772,000	172,582			
1.					25,000	0	25,000			
1.					25,000	0	25,000			
1.					25,000	0	25,000			
1.					25,000	0	25,000		: 15,000,000	15,000,000
									: 10,000,000	10,000,000
2.					1,913,382	1,769,600	143,782			
1.					1,913,382	1,769,600	143,782			
1.					1,913,382	1,769,600	143,782			
1.					1,484,425	1,525,432	-41,007		: (1,484,425,000 × 1) - 1,525,432,000 =	-41,007,000
2.					236,132	244,168	-8,036		: (236,132,000 × 1) - 244,168,000 =	-8,036,000
3.					192,825	0	192,825		() : 5,000,000 × 1 =	5,000,000
									() : 8,400,000 × 1 =	8,400,000
									() : 21,000,000 × 1 =	21,000,000
									() : (22,500,000 × 1) - 21,000,000 =	1,500,000
									() : 1,600,000 × 1 =	1,600,000
									() : 10,200,000 × 1 =	10,200,000
									() : (10,500,000 × 1) - 10,200,000 =	300,000
									() : 20,600,000 × 1 =	20,600,000
									() : 6,000,000 × 1 =	6,000,000
									() : 2,000,000 × 1 =	2,000,000
									() : 1,500,000 × 1 =	1,500,000
									() : 10,000,000 × 1 =	10,000,000
									() : 10,500,000 × 1 =	10,500,000
									() : 10,083,000 × 1 =	10,083,000
									() : (12,248,000 × 1) - 10,083,000 =	2,165,000
									() : 1,200,290 × 1 =	1,200,000
									() : 200,000 × 1 =	200,000

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								()	
				가					
								() : 1,500,000 × 1 = 1,500,000	
								() : 1,800,000 × 1 = 1,800,000	
								() () : 2,700,000 × 1 =	
								() : 16,401,000 × 1 = 16,401,000	
								() : 2,000,000 × 1 = 2,000,000	
								() 가 : 53,876,000 × 1 = 53,876,000	
								() : 1,800,000 × 1 = 1,800,000	
								() : 500,000 × 1 = 500,000	
3.					6,200	2,400	3,800		
	1.				2,000	2,000	0		
		1.			2,000	2,000	0		
			1.		2,000	2,000	0		
	2.				4,200	400	3,800		
		1.			4,200	400	3,800		
			1.		4,200	400	3,800	: (100,000× 2) - 400,000 = -200,000	
								() : 4,000,000 × 1 = 4,000,000	
								= : (0) - 25,000,000 -25,000,000	
								() : 25,000,000 × 1 = 25,000,000	
2.					296,284	296,030	254		
	1.				295,294	295,210	84		
		1.			295,294	295,210	84		
			1.		4,391	6,060	-1,669		
				1.	4,391	6,060	-1,669	: (390 × 7 × 153 -23,000) - 2,064,000=-	-1,669,000
		2.			98,950	87,550	11,400		
			1.		98,950	87,550	11,400	: (30,000 × 57 × 10 +30,000 × 75 × 4) - 14,700,000=	11,400,000
		3.			36,119	42,120	-6,001		
			1.		36,119	42,120	-6,001	: (348,000 × 104 -73,000) - 42,120,000=	-6,001,000
		4.			1,692	1,620	72		

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								()	
				가					
				1.	1,692	1,620	72	: (47,000 × 36) - 1,620,000=	72,000
				5.	80,010	79,800	210		
				1.	80,010	79,800	210	: (70,000 × 18) - 1,050,000=	210,000
				6.	63,558	67,860	-4,302		
				1.	63,558	67,860	-4,302	: (107,000 × 66 × 9) - 67,860,000=	-4,302,000
				7.	10,574	10,200	374		
				1.	10,574	10,200	374	() : (300,000 × 35 -181,000) - 10,200,000=	119,000
								() : (300,000 × 34 +234,000) - 10,319,000=	115,000
								: (300,000 × 35 +74,000) - 10,434,000=	140,000
				2.	990	820	170		
				1.	990	820	170		
				1.	190	190	0		
				1.	190	190	0		
				2.	800	630	170		
				1.	800	630	170	: 26,130 × 1 =	26,000
								2018. : 36,040 × 4 =	144,000
				3.	32,133	31,442	691		
				1.	32,133	31,442	691		
				1.	7,024	2,350	4,674		
				1.	7,024	2,350	4,674		
				1.	7,024	2,350	4,674	: (7,024,590 × 1) - 2,350,000=	4,674,000
				2.	25,109	29,092	-3,983		
				1.	25,109	29,092	-3,983		
				1.	25,109	29,092	-3,983	: (25,108,140 × 1) - 29,092,000=	-3,983,000
					2,272,999	2,099,472	173,527		

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								()
				가				
1.					1,524,057	1,557,116	-33,059	
1.					1,443,662	1,527,828	-84,166	
	1.				1,231,187	1,311,966	-80,779	
		1.			801,461	862,542	-61,081	
			1.		801,461	862,542	-61,081	(4,452,560 × 15 × 12) - 862,542,000=- -61,081,000
		2.			234,864	246,010	-11,146	
			1.		87,131	89,326	-2,195	(2,904,350 × 15 × 2) - 89,326,000=- -2,195,000
			2.		57,846	60,244	-2,398	(4,131,830 × 14) - 60,244,000=- -2,398,000
			3.가		7,746	9,060	-1,314	가 (645,500 × 12) - 9,060,000=- -1,314,000
			4.		3,135	5,562	-2,427	(391,870 × 2 × 4) - 5,562,000=- -2,427,000
			5.		900	900	0	
			6.		42,000	45,000	-3,000	(250,000 × 14 × 12) - 45,000,000=- -3,000,000
			7.	가 1	700	600	100	가 () (50,000 × 10 +100,000 × 2) - 600,000=- 100,000
			8.	가 2	2,520	2,520	0	
			9.	가 4	9,360	9,360	0	
			10.		18,455	18,455	0	
			11.		4,831	4,743	88	(402,550 × 12) - 4,743,000=- 88,000
			12.	가 9	240	240	0	
		3.			108,247	116,799	-8,552	
			1.		21,840	23,400	-1,560	(130,000 × 14 × 12) - 23,400,000=- -1,560,000
			2.	가	80,107	87,099	-6,992	가 (2,860,940 × 14 × 2) - 87,099,000=- -6,992,000
			3.		6,300	6,300	0	
		4.			86,615	86,615	0	
			1.		86,615	86,615	0	
	2.				212,475	215,862	-3,387	
		1.			125,924	125,823	101	
			1.		125,924	125,823	101	(3,497,880 × 3 × 12) - 125,823,000=- 101,000
		2.			38,077	40,227	-2,150	

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								()
				가				()
				1.	14,753	14,528	225	(2,458,770 × 3 × 2) - 225,000
				2.	9,604	11,164	-1,560	(3,201,130 × 3) - -1,560,000
				3.	3,434	3,405	29	(143,050 × 2 × 12) 29,000
				4.가	3,120	3,120	0	- 3,405,000=
				5.	1,600	2,544	-944	(372,600 × 4 +54,600 × 2) - 2,544,000= -944,000
				6.	4,486	4,386	100	(124,590 × 3 × 12) - 4,386,000= 100,000
				7.	1,080	1,080	0	
			3.		24,375	25,842	-1,467	
				1.	4,680	4,680	0	
				2. 가	12,737	12,706	31	가 (2,122,720 × 3 × 2) - 31,000
				3. 가	1,498	2,996	-1,498	가 (499,250 × 3) - -1,498,000
				4.	5,460	5,460	0	2,996,000=
			4.		24,099	23,970	129	
				1.	24,099	23,970	129	(554,720 × 12) - 129,000
								6,528,000=
			2.		67,573	28,698	38,875	
			1.		57,283	17,658	39,625	
				1.	57,283	17,658	39,625	
				1.	52,049	16,356	35,693	(3,870,640 × 12) - 30,092,000
								16,356,000=
								1,200,290 × 1 = 1,201,000
								4,400,000 × 1 = 4,400,000
				2.	0	0	0	() 1,200,000 × 1 = 1,200,000
								(1,200,000 × 0) - -1,200,000
								1,200,000=
				3.	500	0	500	() 500,000 × 1 = 500,000
				4.	4,734	1,302	3,432	4 (394,420 × 12) - 3,432,000
								1,302,000=
			2.		10,290	11,040	-750	
			1.		10,290	11,040	-750	
				1.	10,290	11,040	-750	(857,500 × 12) - -750,000
								11,040,000=
			3.		12,822	590	12,232	

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								()
				가				()
		1.			574	590	-16	
			1.		200	200	0	
				1.	200	200	0	
			2.		374	390	-16	
				1.	374	390	-16	(70,000 × 5 +24,000) - 390,000= -16,000
		2.			12,248	0	12,248	
			1.		12,248	0	12,248	
				1.	12,248	0	12,248	() 10,083,000 × 1 10,083,000 \\
								() (10,083,000 × 1 +2,165,000) - 10,083,000 = 2,165,000
2.	/				241,504	183,630	57,874	
		1.			4,391	6,060	-1,669	
			1.		4,391	6,060	-1,669	
				1.	3,996	3,996	0	
				1.	3,996	3,996	0	
			2.		395	2,064	-1,669	
				1.	395	2,064	-1,669	(390 × 7 × 153 -23,000) - 2,064,000= -1,669,000
		2.			80,010	79,800	210	
			1.		80,010	79,800	210	
				1.	80,010	79,800	210	
				1.	80,010	79,800	210	(70,000 × 18) - 1,050,000= 210,000
		3.			9,570	5,187	4,383	
			1. []		3,946	1,872	2,074	
				1.	100	100	0	
				1.	100	100	0	
			2.		1,704	1,130	574	
				1.	220	330	-110	(110,000 × 2) - 330,000= -110,000
				2.	1,484	800	684	(700,000 +484,000) - 700,000= 484,000
								(100,000 × 3) - 100,000= 200,000

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								()
				가				()
			3.		642	642	0	
			1.		642	642	0	
			4. []		1,500	0	1,500	
			1.		375	0	375	() × 3 = 125,000 375,000
			2.		1,125	0	1,125	() = 600,000 × 1 600,000
								() +1,000 = 4,260 × 123 525,000
			2.		5,624	3,315	2,309	
			1.		1,884	1,375	509	
			1.		1,884	1,375	509	(9,200 × 4 × 4 +70,000) - 111,000= 107,000
								(126,370 × 10 +401,310) - 1,264,000= 402,000
			2.		500	500	0	
			1.		500	500	0	
			3.		1,440	1,440	0	
			1.		1,440	1,440	0	
			4.		1,800	0	1,800	
			1.		1,800	0	1,800	() × 12 × 6)+79,200 = (23,900 1,800,000
			4.		61,101	0	61,101	
			1.		29,801	0	29,801	
			1.		16,401	0	16,401	
			1.		16,401	0	16,401	() 16,401,000 × 1 = 16,401,000
			2.		13,400	0	13,400	
			1.		13,400	0	13,400	() +5,000,000 = 8,400,000 13,400,000
			2.		20,800	0	20,800	
			1.		20,800	0	20,800	
			1.		20,800	0	20,800	() × 103 = 200,000 20,600,000
								() × 104) - 20,600,000 = (200,000 200,000
			3.		10,500	0	10,500	
			1.		10,500	0	10,500	

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								()
				가				()
				1.	10,500	0	10,500	() 300,000 × 34 = 10,200,000 () (300,000 × 35) - 10,200,000 = 300,000
	5.				86,432	92,583	-6,151	
		1.			86,432	92,583	-6,151	
			1.		1,880	1,800	80	
				1.	1,880	1,800	80	() (47,000 × 36) - 1,620,000= 72,000
								() (47,000 × 4) - 180,000= 8,000
			2.		10,301	12,604	-2,303	
				1.	10,301	12,604	-2,303	(10,300,040 × 1) - 12,604,000= -2,303,000
			3.	()	63,558	67,860	-4,302	
				1.	63,558	67,860	-4,302	(107,000 × 66 × 9) - 67,860,000= -4,302,000
			4.		10,574	10,200	374	
				1.	10,574	10,200	374	() (300,000 × 35 - 181,000 + 115,000) - 10,319,000 = 115,000
								() (300,000 × 35 - 181,000) - 10,200,000 = 119,000
								(300,000 × 35 + 74,000) - 10,434,000 = 140,000
			5.		119	119	0	
				1.	119	119	0	
	3.				142,781	112,585	30,196	
		1.			50,133	43,114	7,019	
			1.		20,714	16,564	4,150	
				1.가	2,664	2,664	0	
				1.	2,664	2,664	0	
			2.()		1,590	1,100	490	
				1.	1,590	1,100	490	() (1,589,360 × 1) - 1,100,000= 490,000
			3.		950	900	50	
				1.	950	500	450	(50,000 × 19) - 500,000= 450,000
				2.	0	400	-400	(200,000 × 0) - 400,000= -400,000
			4.		5,410	6,400	-990	

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								()
				가				()
				1.	5,010	6,000	-990	(30,000 × 167) - 6,000,000=- -990,000
				2.	400	400	0	
			5.		600	2,000	-1,400	
				1.	600	2,000	-1,400	(300,000 × 2) - 2,000,000=- -1,400,000
			6.		3,500	3,500	0	
				1.	3,150	3,150	0	
				2.	350	0	350	(20,000 × 18 -10,000)= 350,000
				3.	0	350	-350	(190,000 × 0 +160,000 × 0) - 350,000=- -350,000
			7.		6,000	0	6,000	
				1.	4,380	0	4,380	() 30,000 × 146 = 4,380,000
				2.	730	0	730	() 146,000 × 5 = 730,000
				3.	470	0	470	() 29,350 × 8 × 2 = 470,000
				4.	420	0	420	() 21,000 × 10 × 2 = 420,000
		2.			100	200	-100	
			1.		100	200	-100	
				1.	100	200	-100	() (10,000 × 10) - 200,000=- -100,000
		3.			1,020	1,000	20	
			1.		1,020	1,000	20	
				1.	500	1,000	-500	(7,000 × 0) - 500,000=- -500,000
				2.	520	0	520	520,000 × 1 = 520,000
		4.			400	400	0	
			1.		400	400	0	
				1.	400	400	0	
		5.			3,920	1,220	2,700	
			1.		1,220	1,220	0	
				1.	1,220	1,220	0	
			2.		2,700	0	2,700	
				1.	2,700	0	2,700	() 2,700,000 × 1 = 2,700,000

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								()
				가				()
		6.			700	700	0	
		1.			700	700	0	
			1.		700	700	0	
		7.			22,759	22,510	249	
		1.			2,500	2,500	0	
			1.		1,500	1,500	0	
			2.		1,000	500	500	(50,000 × 20) - 500,000=
			3.		0	500	-500	DVD (500,000 × 0) - 500,000= -500,000
		2.			2,080	2,080	0	
			1.		720	720	0	
			2.		600	600	0	
			3.		600	600	0	
			4.		160	160	0	
		3.			2,880	2,880	0	
			1.		2,880	2,880	0	
		4.			14,619	14,370	249	
			1.		8,640	8,640	0	
			2.		3,830	3,830	0	
			3.		2,149	1,900	249	+ (399,000 +250,000) - 400,000= 249,000
		5.			680	680	0	
			1.		680	680	0	
		8.			520	520	0	
		1.			520	520	0	
			1.		520	520	0	
		2.			78,648	65,471	13,177	
		1.			35,854	18,191	17,663	
			1.		512	521	-9	
			1.		512	521	-9	(200,000 × 1) - 209,000= -9,000

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								()
				가				()
			2.		1,500	1,500	0	
			1.		1,500	1,500	0	
			3.		13,096	11,966	1,130	
			1.		4,840	3,520	1,320	(110,000 × 8 × 3) - 1,320,000= 1,320,000
			2.		8,256	8,256	0	
			3.		0	190	-190	(10,000 × 0) - 190,000= -190,000
			4.		3,720	1,900	1,820	
			1.		3,720	1,750	1,970	(1,920,000 × 1) - 1,750,000= 170,000
								() 1,800,000 × 1 = 1,800,000
			2.		0	150	-150	(150,000 × 0) - 150,000= -150,000
			5.		2,026	2,304	-278	
			1.		120	120	0	
			2.		1,819	2,044	-225	(10,000 × 90 +2,500) - 900,000= 3,000
								(55,000 × 2) - 154,000= -44,000
								(283,920 × 1) - 500,000= -216,000
								(55,700 × 1) - 120,000= -64,000
								가 (388,860 × 1) - 250,000= 139,000
								(,) (77,000 × 1) - 120,000= -43,000
			3.		87	140	-53	(87,000 × 1) - 140,000= -53,000
			6.		7,000	0	7,000	
			1.		4,850	0	4,850	() 30,000 × 138 +710,000 = 4,850,000
			2.		1,800	0	1,800	() 1,400,000 +400,000 = 1,800,000
			3.		350	0	350	() 11,660 × 15 × 2 = 350,000
			7.	가	2,500	0	2,500	
			1.		2,500	0	2,500	() 2,000,000 × 1 = 2,000,000
								(2,000,000 +500,000) - 2,000,000= 500,000
			8.		1,500	0	1,500	
			1.		1,500	0	1,500	() 30,000 × 50 = 1,500,000

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								()
				가				()
			9.		4,000	0	4,000	
			1.		3,600	0	3,600	() 50,000 × 15 = 1,500,000
								() 30,000 × 70 = 2,100,000
			2.		400	0	400	() 40,000 × 10 = 400,000
		2.			40,634	45,120	-4,486	
		1.			40,634	45,120	-4,486	
			1.		4,515	0	4,515	265,557 × 17 = 4,515,000
			2.		36,119	45,120	-9,001	(52,850 × 2 × 104) - 11,087,000 = -94,000
								(57,025 × 104) - 9,000,000 = -3,069,000
								(25,000 × 2 × 104) - 6,656,000 = -1,456,000
								(7,600 × 104 × 5) - 4,576,000 = -624,000
								(78,500 × 104) - 9,620,000 = -1,456,000
								(17,029 × 104) - 1,181,000 = 591,000
								(300,000 × 0) - 3,000,000 = -3,000,000
								1,022 × 104 = 107,000
		3.			1,560	1,560	0	
			1.		1,560	1,560	0	
				1.	1,560	1,560	0	
		4.			600	600	0	
			1.		600	600	0	
				1.	600	600	0	
		3.			14,000	4,000	10,000	
		1.			14,000	4,000	10,000	
			1.		5,015	4,000	1,015	
				1.	570	0	570	30,000 × 19 = 570,000
				2.	4,445	4,000	445	(45,400 × 35) - 653,000 = 936,000
								() (19,200 × 34) - 680,000 = -27,000
								() (300,000 × 2) - 1,200,000 = -600,000

: 1 (:)

								()
				가				()
								(250,000 × 1)-600,000 -350,000
								() () (13,150 × 104) - 1,560,000 = -192,000
								() (35,000 × 2 × 2)-1,368,000 = -1,228,000
								(100,000 × 10 +66,000)-298,000 768,000
								() (297,500 × 1) - 560,000 = -262,000
								(13,730 × 34 × 3 -1,000) - 1,440,000=-40,000
								() 14,110 × 34 × 3 1,440,000
2.					1,435	0	1,435	
	1.				840	0	840	() 35,000 × 2 × 14 = 980,000
								(30,000 × 2 × 14) - 980,000=-140,000
	2.				595	0	595	, 17,000 × 35 = 595,000
3.					300	0	300	
	1.				0	0	0	() 30,000 × 20 = 600,000
								(30,000 × 0) - 600,000=-600,000
	2.				300	0	300	() 100,000 × 3 = 300,000
								() 4,000,000 +1,500,000 = 5,500,000
								(4,000,000 × 0) - 5,500,000=-5,500,000
4.					700	0	700	
	1.				700	0	700	() 350,000 × 2 = 700,000
5.					245	0	245	
	1.				245	0	245	() 4,590 × 34 × 10 = 1,561,000
								(7,000 × 35) - 1,561,000=-1,316,000
6.					6,305	0	6,305	
	1.				6,305	0	6,305	892,500 × 2 = 1,785,000
								500,000 × 2 = 1,000,000
								1,500,000 × 2 = 3,000,000
								310,000 +210,000 = 520,000
4.					152,970	92,770	60,200	

: 1 (:)

								()
				가				()
1.	1.				98,950	87,550	11,400	
	1.				98,950	87,550	11,400	
	1.				98,950	87,550	11,400	
	1.				98,950	87,550	11,400	$(30,000 \times 57 \times 10 + 30,000 \times 75 \times 4) - 14,700,000 = 11,400,000$
	2.				4,820	4,820	0	
	1.				4,820	4,820	0	
	1.				320	320	0	
	1.				320	320	0	
	2.				4,500	4,500	0	
	1.				4,500	4,500	0	
	3.				49,200	400	48,800	
	1. []				49,000	0	49,000	
	1.				24,000	0	24,000	
	1.				1,200	0	1,200	$() \quad 1,200,000 \times 1 = 1,200,000$
	2.				15,920	0	15,920	$() \quad (70,000 + 40,000) \times 44 + 50,000 = 4,890,000$
								$() \quad ((70,000 + 40,000) \times 44 + 50,000 + 800,000) - 4,890,000 = 800,000$
								$() \quad (70,000 + 40,000) \times 28 + 50,000 = 3,130,000$
								$() \quad ((70,000 + 40,000) \times 28 + 50,000 + 800,000) - 3,130,000 = 800,000$
								$() \quad (70,000 + 40,000) \times 36 + 40,000 = 4,000,000$
								$() \quad ((70,000 + 40,000) \times 36 + 40,000 + 800,000) - 4,000,000 = 800,000$
								$() \quad 50,000 \times 3 \times 10 = 1,500,000$
	3.				5,880	0	5,880	$() \quad 30,000 \times 15 = 450,000$
								$() \quad 50,000 \times 10 = 500,000$
								$() \quad 4,000 \times 15 = 600,000$
								$() \quad 670,350 \times 3 = 2,012,000$
								$() \quad 618,000 \times 1 = 618,000$
								$() \quad 300,000 \times 4 = 1,200,000$
								$() \quad 500,000 \times 1 = 500,000$
								=

: 1 (:)

								()
				가				()
				4.	1,000	0	1,000	() 100,000 × 3 × 3 = 900,000
								() (100,000 × 3 × 3 + 100,000) - 900,000 = 100,000
				2.	()	0	0	0
				1.	0	0	0	(0) - 6,000,000= -6,000,000
								() 60,000 × 100 = 6,000,000
								() 100,000 × 3 × 3 = 900,000
								(0) - 900,000= -900,000
								(0) - 200,000= -200,000
								() 100,000 × 2 = 200,000
								() () 90,000 × 5 × 2 = 900,000
								() (0) - 900,000= -900,000
								() () 80,000 × 6 × 2 = 960,000
								() (0) - 960,000= -960,000
								() 40,000 × 10 = 400,000
								(0) - 400,000= -400,000
								(0) - 1,000,000= -1,000,000
								() 1,000,000 × 1 = 1,000,000
								(0) - 900,000= -900,000
								() 30,000 × 30 = 900,000
								(0) - 900,000= -900,000
								() 30,000 × 30 = 900,000
								() 100,000 × 30 = 3,000,000
								(0) - 3,000,000= -3,000,000
								. (0) - 1,500,000= -1,500,000
								() 1,000,000 +500,000 = 1,500,000
								/ (0) - 1,750,000= -1,750,000
								() / 10,000 × 35 × 5 = 1,750,000
								. (0) - 800,000= -800,000

: 1 (:)

								()
				가				()
								() . 4,000 × 100 800,000 × 2 =
								() 300,000 × 1 = 300,000
								(300,000 × 0) - 300,000=- -300,000
				2.	0	0	0	() 1,500 × 30 = 45,000 (0) - 45,000=- -45,000
				3.	0	0	0	() 1,200,000 × 1 = 1,200,000 (0) - 1,200,000=- -1,200,000 (0) - 500,000=- -500,000 () 500,000 × 1 = 500,000 () 500,000 × 1 = 500,000 (0) - 500,000=- -500,000 () 79,000 × 30 = 2,370,000 (0) - 2,370,000=- -2,370,000
				4.	0	0	0	() . 25,000 × 7 875,000 × 5 (0) - 875,000=- -875,000
				3. []	(25,000	0	25,000	
				1.	19,510	0	19,510	60,000 × 100 6,000,000 100,000 × 3 × 3 900,000 100,000 × 2 200,000 () 90,000 × 5 × 2 900,000 () 80,000 × 6 × 2 960,000 40,000 × 10 400,000 500,000 × 2 = 1,000,000 30,000 × 30 900,000 30,000 × 30 900,000 . 1,000,000 1,500,000 +500,000 = / 10,000 × 35 1,750,000 × 5 . 4,000 × 100 × 2 800,000

: 1 (:)

								()
				가				()
								100,000 × 30 = 3,000,000
								300,000 × 1 = 300,000
			2.		45	0	45	1,500 × 30 45,000
			3.		4,570	0	4,570	1,200,000 × 1 1,200,000
								500,000 × 1 500,000
								500,000 × 1 500,000
								79,000 × 30 2,370,000
			4.		875	0	875	. 25,000 × 7 × 5 875,000
		2.			200	400	-200	
		1.			200	400	-200	
			1.		200	400	-200	(100,000× 2) - -200,000
5.					31,993	30,444	1,549	400,000=
	1.				14,902	11,174	3,728	
		1.			14,902	11,174	3,728	
			1.		6,907	3,800	3,107	
				1.	6,762	3,600	3,162	(6,600× 70 +300,000) 162,000
								- 600,000=
								60,000 × 50 3,000,000
								=
				2.	145	200	-55	(144,850 × 1) - -55,000
								200,000=
			2.		2,294	2,274	20	
				1.	440	420	20	(55,000 × 8) - 20,000
								420,000=
				2.	1,854	1,854	0	
			3.		3,000	3,000	0	
				1.	3,000	3,000	0	
			4.		1,096	1,100	-4	
				1.	900	900	0	
				2.	196	200	-4	(195,900 × 1) - -4,000
								200,000=
			5.		1,000	1,000	0	
				1.	1,000	1,000	0	

: 1 (:)

				가				()
		6.			605	0	605	
			1.		605	0	605	605,000 × 1 = 605,000
	2.				6,171	3,550	2,621	
		1.			3,700	2,000	1,700	
			1.		3,340	1,340	2,000	
				1.	630	630	0	
				2.	2,710	710	2,000	() 500,000 × 3 = 1,500,000
								() 50,000 × 10 = 500,000
		2.			360	660	-300	
			1.		360	360	0	
			2.		0	300	-300	(100,000 × 0) - 300,000= -300,000
		2.			2,000	400	1,600	
			1.		400	400	0	
				1.	400	400	0	
			2.		1,600	0	1,600	
				1.	840	0	840	() (80,000 × 3)+600,000 = 840,000
				2.	760	0	760	() 300,000 +460,000 = 760,000
		3.			471	1,150	-679	
			1.		471	1,150	-679	
				1.	321	1,000	-679	(66,000 +255,000) - 1,000,000= -679,000
				2.	150	150	0	
		3.			4,920	9,720	-4,800	
			1.		500	500	0	
				1.	500	500	0	
				1.	500	500	0	
			2.		4,420	9,220	-4,800	
				1.	4,420	9,220	-4,800	
				1.	1,400	4,200	-2,800	(200,000 × 5) - 3,800,000= -2,800,000

: 1 (:)

								()
				가				()
				2.	1,500	3,500	-2,000	(500,000 × 3) - 3,500,000= -2,000,000
				3.	1,520	1,520	0	
			4.		6,000	6,000	0	
		1.			6,000	6,000	0	
			1.		6,000	6,000	0	
				1.	6,000	6,000	0	
6.					124,818	120,927	3,891	
		1.			56,513	51,729	4,784	
			1.		21,282	17,239	4,043	
				1.	3,889	3,889	0	
				1.	2,550	2,550	0	
				2.	200	200	0	
				3.	900	900	0	
				4.	239	239	0	
			2.		7,193	5,750	1,443	
				1.	500	500	0	
				2.	750	750	0	
				3.	2,611	1,500	1,111	(10,000 × 19 × 3 +151,000) - 570,000= 151,000
				4.	3,000	3,000	0	6,000 × 160 = 960,000
				5.	332	0	332	331,780 × 1 = 332,000
			3.		8,200	7,600	600	
				1.	4,000	4,000	0	
				2.	4,200	3,600	600	(20,000 × 15 × 14) - 3,600,000= 600,000
			4.		2,000	0	2,000	
				1.	1,575	0	1,575	() 92,500 × 17 +2,000 = 1,575,000
				2.	425	0	425	() 25,000 × 17 = 425,000
			2.		35,231	34,490	741	

: 1 (:)

								()
				가				()
			1.		35,231	34,490	741	
			1.		32,561	31,990	571	(400,000 × 0) - 400,000=- -400,000
								(140,000 × 1) - 70,000= 70,000
								() (3,430,000 × 1) - 2,529,000= 901,000
			2.		2,670	2,500	170	(85,340 × 12) - 876,000= 149,000
								(21,334 × 12) - 236,000= 21,000
		2.			67,195	67,988	-793	
		1.			67,195	67,988	-793	
		1.			31,438	31,628	-190	
			1.		31,195	31,628	-433	(755,866 × 15 +7,530,000) - 11,338,000= 7,530,000
								(8,000,000 × 0) - 8,000,000= -8,000,000
								(639,650 × 1) - 603,000= 37,000
			2.		243	0	243	243,000 × 1 = 243,000
		2.			22,303	22,906	-603	
			1.		13,400	13,400	0	
			2.		1,430	1,430	0	
			3.		7,473	8,076	-603	(602,620 × 0) - 603,000= -603,000
		3.			3,234	3,234	0	
			1.		3,234	3,234	0	
		4.			6,160	6,160	0	
			1.		5,660	5,660	0	
			2.		500	500	0	
		5.			3,060	3,060	0	
			1.		3,060	3,060	0	
		6.			1,000	1,000	0	
			1.		1,000	1,000	0	
		3.			1,110	1,210	-100	
		1.			460	460	0	

: 1 (:)

								()
				가				()
			1.		460	460	0	
				1.	240	240	0	
				2.	220	220	0	
		2.			650	750	-100	
			1.		500	600	-100	
				1.	300	300	0	
				2.	200	200	0	
				3.	0	100	-100	(100,000× 0) - 100,000= -100,000
		2.			150	150	0	
			1.		150	150	0	
7.					53,876	0	53,876	
	1.				53,876	0	53,876	
		1.			53,876	0	53,876	
			1.	가	53,876	0	53,876	
				1.	53,876	0	53,876	() +39,000,000 = 14,876,000 53,876,000
8.					1,000	2,000	-1,000	
	1.				1,000	2,000	-1,000	
		1.			1,000	2,000	-1,000	
			1.		1,000	2,000	-1,000	
				1.	1,000	2,000	-1,000	(1,000,000 × 1) - 2,000,000= -1,000,000
					2,272,999	2,099,472	173,527	