: 2 (:)

			項目			金額	金額	金額	( )
1.						8,552	6,922	1,630	
	1.					2,408	1,942	466	
		1.				2,408	1,942	466	
			1.[ ]			2,408	1,942	466	
				1.		2,408	1,942	466	(_2) : 81,010 ×4 = 325,000
									(_2) : 88,550 ×1 = 89,000
									(_2) : 52,000 = 52,000
	2					6,144	4,980	1,164	
		1.				4,350	3,650	700	
			1.[ ]			3,300	3,000	300	
				1.		3,300	3,000	300	( ) : 300,000 = 300,000
			2[ ]			200	200	0	
				1.		200	200	0	
			3[ ]			850	450	400	
				1.		850	450	400	: 400,000 = 400,000
		2				1,794	1,330	464	
			1.[ ]			500	500	0	
				1.		200	200	0	
				2		300	300	0	
			2[ ]	( )		464	0	464	
				1.		464	0	464	(_2) : 46,400 *10 = 464,000
			3[ ]			830	830	0	
				1.		830	830	0	
2	/					231,656	223,113	8,543	
	1.					103,228	96,400	6,828	
		1.				103,228	96,400	6,828	
			1.[ ]			88,926	83,108	5,818	
				1.		88,926	83,108	5,818	( ) : 4,818,000 = 4,818,000

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								( )
								(_2) 　　　　　　　　( ) : 　　　　　1,000,000 1,000,000 *1 =
			2 [ ]		13,712	12,702	1,010	
				1.	8,712	7,702	1,010	( ) : 750,000　　　　750,000 =
								( ) : 130,000 *2 =　　　260,000
				2	5,000	5,000	0	
			3 [ ]		590	590	0	
				1.	590	590	0	
	2				14,681	13,461	1,220	
		1. [ ]			7,505	6,685	820	
			1. [ ]		100	100	0	
				1.	100	100	0	
			2 [ ]		1,615	1,615	0	
				1.	1,615	1,615	0	
			3 [ ]		3,070	3,070	0	
				1.	500	500	0	
				2	760	760	0	
				3	600	600	0	
				4	1,210	1,210	0	
			4 [ ][ ] (,)		600	0	600	
				1.	600	0	600	(_2) 　　　　　　　: 　　　600,000 600,000 *1 =
			5 [ ] ( )		220	0	220	
				1.	220	0	220	(_2) 　　　　　　　: 　　　220,000 220,000 =
			6 [ ]		1,900	1,900	0	
				1.	1,900	1,900	0	
		2			7,176	6,776	400	
			1. [ ]		6,376	6,376	0	
				1.	6,376	6,376	0	
			2 [ ]		800	400	400	

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							( )
				1.	800	400	400	: 400,000 = 400,000
	3				113,747	113,252	495	
		1.			3,400	3,400	0	
			1. [ ]		2,000	2,000	0	
				1.	2,000	2,000	0	
			2. [ ] ( )		1,400	1,400	0	
				1.	1,400	1,400	0	
		2.			110,347	109,852	495	
			1. [ ]		700	700	0	
				1.	700	700	0	
			2. [ ]		13,732	13,732	0	
				1.	13,732	13,732	0	
			3. [ ] ( )		6,577	6,577	0	
				1.	1,677	1,677	0	
				2.	4,500	4,500	0	
				3.	400	400	0	
			4. [ ] ( )		4,200	4,200	0	
				1.	4,200	4,200	0	
			5. [ ] ( )		7,926	7,431	495	
				1.	7,926	7,431	495	(_2) : 495,000 = 495,000
			6. [ ] ( )		77,212	77,212	0	
				1.	74,692	74,692	0	
				2.	1,200	1,200	0	
				3.	1,320	1,320	0	
3					117,078	92,839	24,239	
	1.				85,375	56,099	29,276	
		1.			29,335	16,400	12,935	
			1. [ ]		4,140	3,800	340	

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								説明 ( )
				1.	4,140	3,800	340	( ) : -360,000 = -360,000
								: 350,000 *2 = 700,000
			2 [ ]		2,500	2,000	500	
				1.	2,500	2,000	500	: 20,000 *25 = 500,000
			3 [ ]		10,600	10,600	0	
				1.	700	700	0	
				2	9,900	9,900	0	
			4 [ ] ( )		4,295	0	4,295	
				1.	2,940	0	2,940	(_2) : 35,000 *84 = 2,940,000
				2.	1,355	0	1,355	(_2) : 150,000 *5 = 750,000
								(_2) : 5,000 *59 = 295,000
								(_2) : 40,000 *2 *2 = 160,000
								(_2) : 3,000 *2 *25 = 150,000
			5 [ ] ( )		7,800	0	7,800	
				1.	7,260	0	7,260	(_2) : 30,000 *237 = 7,110,000
								: 30,000 *5 = 150,000
				2.	540	0	540	: 15,000 *1 *2 = 30,000
								(_2) : 17,125 *8 *2 = 274,000
								(_2) : 2,060 *5 *20 = 206,000
								: 3,000 *1 *10 = 30,000
		2			3,630	3,400	230	
			1.[ ]		3,400	3,400	0	
				1.	2,400	2,400	0	
				2	1,000	1,000	0	
			2 [ ] ( )		230	0	230	
				1.	230	0	230	(_2) : 230,000 *1 = 230,000
		3			3,500	1,800	1,700	
			1.[ ]		3,500	1,800	1,700	

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								( )
				1.	3,500	1,800	1,700	: 300,000 = 300,000
								(_2) ( ) : 1,400,000 *1 = 1,400,000
	4				5,432	5,432	0	
		1.[ ]			1,340	1,340	0	
			1.		240	240	0	
			2.		1,100	1,100	0	
		2.[ ] - ( )			4,092	4,092	0	
			1.		4,092	4,092	0	
	5.				43,478	29,067	14,411	
		1.[ ]			22,505	21,567	938	
			1.		400	400	0	
			2.		7,238	5,750	1,488	: 1,488,000 = 1,488,000
			3.		200	200	0	
			4.		11,927	11,977	-50	( ) : -50,000 = -50,000
			5.		200	200	0	
			6.		140	140	0	
			7.		2,000	2,500	-500	: -500,000 = -500,000
			8.		400	400	0	
		2.[ ] ( )			4,092	1,000	3,092	
			1.		4,092	1,000	3,092	(_2) : 29,000 *10 = 290,000
								(_2) : 30,000 *5 = 150,000
								(_2) : 68,193 *10 = 682,000
								(_2) : 100,000 *5 = 500,000
								(_2) : 3,000 *7 *60 = 1,260,000
								(_2) : 1,000 *7 *30 = 210,000
		3.[ ] ( )			7,881	500	7,381	
			1.		3,885	420	3,465	(_2) : 35,000 *25 *3 = 2,625,000
								(_2) : 35,000 *8 *3 = 840,000

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							( )	
			2	3,996	80	3,916	(　　_2　) 　　　　　　　: 36,000 *10 =	360,000
							(　　_2　) 　　　　　　　: 11,500 *10 =	115,000
							(　　_2　) 　　　　　　　: 10,000 *4 =	40,000
							(　　_2　) 　　　　　　　: 30,960 =	31,000
							(　　_2　) 　　　　　　　: 35,000 *10 =	350,000
							(　　_2　) 　　　　　　　: 21,000 *10 =	210,000
							(　　_2　) 　　　　　: 2,000 *25 *7 =	350,000
							(　　_2　) 　　　　　: 2,000 *7 *15 =	210,000
							(　　_2　) 　　　　: 2,000 *6 *100 =	1,200,000
							(　　_2　) 　　　　: 30,000 *7 *5 =	1,050,000
		4 [ ]	( )	6,000	6,000	0		
			1.	4,770	4,770	0		
			2.	1,050	1,050	0		
			3.	180	180	0		
		5 [ ] ( )		3,000	0	3,000		
			1.	2,800	0	2,800	(　　_2　) 　　　　　　: 35,000 *80 =	2,800,000
			2.	200	0	200	(　　_2　) 　　　　: 20,000 *10 =	200,000
	2.			31,703	36,740	-5,037		
		1.		21,025	18,325	2,700		
			1. [ ]	3,100	2,400	700		
			1.	3,100	2,400	700	: -700,000 =	-700,000
							(　　_2　) 　　　　　( ) : 1,400,000 *1 =	1,400,000
			2. [ ]	7,825	5,825	2,000		
			1.	7,825	5,825	2,000	(,) : 1,000,000 =	1,000,000
							: 1,000,000 =	1,000,000
			3. [ ]	2,100	2,100	0		
			1.	2,100	2,100	0		
			4 [ ] 100	8,000	8,000	0		

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							（　）	
				1.	5,300	5,300	0	
				2.	2,700	2,700	0	
		2			8,578	16,315	-7,737	
			1.[　]		4,765	6,275	-1,510	
				1.	4,765	6,275	-1,510	：-1,000,000 =　　-1,000,000
								：-1,250,000 =　　-1,250,000
								：-185,000 =　　-185,000
								：-75,000 =　　-75,000
								(　　_2　)　　（　）：200,000 × 5 =　　1,000,000
			2.[　]		3,813	10,040	-6,227	
				1.	3,813	10,040	-6,227	：-2,340,000 =　　-2,340,000
								：-3,577,000 =　　-3,577,000
								：-310,000 =　　-310,000
		3			2,100	2,100	0	
			1.[　]		2,100	2,100	0	
				1.	2,100	2,100	0	
4					128,853	70,665	58,188	
	1.				115,293	62,825	52,468	
		1.			20,190	3,800	16,390	
			1.[　]		12,790	3,800	8,990	
				1.	1,240	0	1,240	(　_2　)　　（　）：20,000 *62 =　　1,240,000
				2.	9,060	1,800	7,260	：15,000 *8 =　　120,000
								(　_2　)　（　）：35,000 *204 =　　7,140,000
				3.	2,490	2,000	490	(　_2　)　　　　（　）：98,000 *5 =　　490,000
			2.[　]　　　　（　）		5,000	0	5,000	
				1.	800	0	800	(　_2　)　　　　：160,000 *5 =　　800,000
				2.	2,000	0	2,000	(　_2　)　　　　：400,000 *5 =　　2,000,000
				3.	2,200	0	2,200	(　_2　)　　　2　：2,200,000 *1 =　　2,200,000

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							( )	
			3 [ ] ( )		2,400	0	2,400	
				1.	590	0	590	(_2) : 590,000 *1 = 590,000
				2	1,810	0	1,810	(_2) : 1,810,000 *1 = 1,810,000
		2			73,856	39,166	34,690	
			1. [ ]		28,850	22,764	6,086	
				1.	4,702	2,310	2,392	(_2) ( ) : 15,330 *156 = 2,392,000
				2	837	441	396	(_2) ( ) : 396,000 *1 = 396,000
				3	490	0	490	(_2) ( ) : 35,000 *14 = 490,000
				4	22,821	20,013	2,808	(_2) ( ) : 208,000 *1 = 208,000
								(_2) ( ) : 2,600,000 = 2,600,000
			2 [ ] ( )		1,100	0	1,100	
				1.	1,100	0	1,100	(_2) : 550,000 *2 = 1,100,000
			3 [ ]		6,140	6,000	140	
				1.	5,292	5,152	140	: 28,000 *5 = 140,000
				2	30	30	0	
				3	818	818	0	
			4 [ ]		37,766	10,402	27,364	
				1.	33,173	9,354	23,819	(_2) : 3,402,700 × 7 = 23,819,000
				2	1,450	0	1,450	(_2) : 1,450,000 = 1,450,000
				3	3,143	1,048	2,095	(_2) : 349,020 × 6 = 2,095,000
		3			21,247	19,859	1,388	
			1. [ ]		21,247	19,859	1,388	
				1.	19,110	17,722	1,388	(_2) ( ) : 1,387,730 *1 = 1,388,000
				2	2,137	2,137	0	
	2				13,560	7,840	5,720	
		1.			13,560	7,840	5,720	
			1. [ ]		13,560	7,840	5,720	
				1.	3,800	0	3,800	( ) : 3,800,000 = 3,800,000

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							( )
			2	1,920	0	1,920	: 320,000 *3 *2 = 1,920,000
			3	2,590	2,590	0	
			4	5,250	5,250	0	
5.				113,199	97,799	15,400	
	1.			4,670	4,670	0	
		1.		4,670	4,670	0	
			1. [ ]	4,340	4,340	0	
			1.	600	600	0	
			2.	3,540	3,540	0	
			3.	200	200	0	: -100,000 = -100,000
							: 100,000 = 100,000
			2. [ ]	330	330	0	
			1.	330	330	0	
	2.			8,220	8,220	0	
		1.		8,220	8,220	0	
			1. [ ]	8,220	8,220	0	
			1.	6,720	6,720	0	
			2.	1,500	1,500	0	
	3.			62,000	47,000	15,000	
		1.		62,000	47,000	15,000	
			1. [ ]	47,000	47,000	0	
			1.	616	0	616	( ) : 616,000 = 616,000
			2.	12,281	11,501	780	: 780,000 = 780,000
			3.	25,441	30,845	-5,404	: -4,008,000 = -4,008,000
							: -1,396,000 = -1,396,000
			4.	4,654	4,654	0	
			5.	4,008	0	4,008	: 4,008,000 = 4,008,000
			2. [ ] ( )	15,000	0	15,000	

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							산출근거 ( )
			1.	3,270	0	3,270	(___2) : 250,000 *3 = 750,000
							(___2) : 35,000 *6 *12 = 2,520,000
			2	10,680	0	10,680	(___2) : 200,000 *6 = 1,200,000
							(___2)2 : 30,000 *88 = 2,640,000
							(___2)2 : 800,000 *5 = 4,000,000
							(___2) : 200,000 *5 = 1,000,000
							(___2) : 1,100,000 *1 = 1,100,000
							(___2) : 370,000 *2 = 740,000
			3	1,050	0	1,050	(___2) : 210,000 *5 = 1,050,000
	4.			3,390	3,390	0	
		1.		3,390	3,390	0	
			1.[ ]	3,390	3,390	0	
			1.	2,700	2,700	0	
			2	690	690	0	
	5.			34,919	34,519	400	
		1.		34,919	34,519	400	
			1.[ ] ·	2,550	2,550	0	
			1.	2,550	2,550	0	
			2.[ ]	32,369	31,969	400	
			1.	20,600	19,000	1,600	: 1,600,000= 1,600,000
			2.	11,769	12,969	-1,200	: 400,000 = 400,000
							( ) : -1,600,000 = -1,600,000
6.				114,796	108,321	6,475	
	1.			46,979	40,029	6,950	
		1.		25,600	24,050	1,550	
			1.[ ]	7,530	7,530	0	
			1.	4,530	4,530	0	
			2	3,000	3,000	0	

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							( )
			2 [ ]	14,870	13,770	1,100	
			1.	6,630	6,530	100	, : 100,000 = 100,000
			2	7,600	6,600	1,000	: 500,000 = 500,000
							: 500,000 = 500,000
			3	400	400	0	
			4	240	240	0	
			3 [ ]	3,200	2,750	450	
			1.	3,200	2,750	450	( ) : 450,000 = 450,000
	2			21,379	15,979	5,400	
			1. [ ]	5,700	5,700	0	
			1.	500	500	0	
			2	3,260	3,260	0	
			3	400	400	0	
			4	940	940	0	
			5	600	600	0	
			2 [ ]	7,559	7,059	500	
			1.	7,359	6,859	500	: 500,000 = 500,000
			2	200	200	0	
			3 [ ]	3,220	3,220	0	
			1.	3,220	3,220	0	
			4 [ ] ( )	4,900	0	4,900	
			1.	4,900	0	4,900	(_2) : 4,900,000 *1 = 4,900,000
2				65,937	66,412	-475	
	1.			65,937	66,412	-475	
			1. [ ]	22,568	22,988	-420	
			1.	15,730	16,300	-570	: -570,000 = -570,000
			2	2,000	2,000	0	
			3	4,838	4,688	150	: 70,000 = 70,000

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							( )	
							: 10,000 *8 =	80,000
		2 [ ]			13,158	13,138	20	
			1.		13,158	13,138	20	: 20,000 =	20,000
		3 [ ]			19,447	19,997	-550	
			1.		19,047	19,597	-550	: -900,000 =	-900,000
								: 350,000 =	350,000
			2.		400	400	0	
		4 [ ]			1,780	1,680	100	
			1.		1,780	1,680	100	: 100,000 =	100,000
		5 [ ]			650	650	0	
			1.		650	650	0	
		6 [ ]			8,334	7,959	375	
			1.		8,334	7,959	375	: 375,000 =	375,000
	3				1,880	1,880	0	
		1.			880	880	0	
			1. [ ]		880	880	0	
				1.	80	80	0	
				2.	800	800	0	
		2.			1,000	1,000	0	
			1. [ ]		1,000	1,000	0	
				1.	850	850	0	
				2.	150	150	0	
7.					2,000	2,000	0	
	1.				2,000	2,000	0	
		1.			2,000	2,000	0	
			1. [ ]		2,000	2,000	0	
				1.	2,000	2,000	0	
					716,134	601,659	114,475	