2018 • (2018.09.05) (1 ) •

: 1

			2018-09-05		515 ,598 ,000
	0040			F.4	5 500 000
1	2018	".	,	- 51	5,598,000
			·		

: 2018 : 1 (:) 1 515,598 238,827 276,771 115.9 195,001 417,059 80.8 22,402 29,682 5.7 75,357 88,926 82,103 107,666 17.2 20.8 1,183 1,383 0.2 23,709 78,621 15.2 5,230 1.5 8,230 83,745 99,745 19.3 55,950 66,035 12.8 8,862 131,349 25.4

3/20 : 2018-09-05

2,500

0.4

가	
1. 417,059 222,058 195,001	
1. 417,059 222,058 195,001	
1. 417,059 222,058 195,001	
1. 417,059 222,058 195,001	
1. 221,624 222,058 -434 : (187,478,000 × 1 ) - 460,	00
( ) : (34,146,000 × 1 )894, 35,040,000 =	00
2. 195,435 0 195,435 ( ) : 4,000,000 × 1 =	00
( ) : 3,628,000 × 1 =	00
( ) : 11,600,000 × 1 =	00
( ) : 20,192,000 20,192,	00
( ) : 2,060,000 × 1 =	00
( ) 11,672,000 × 1 =	00
( ) : 50,000,000 so,000,	00
( ) : 1,000,000 × 1,000,	00
( )416 : 141,000 × 1 =	00
( ) : 6,720,000 × 1 6,720,	00
( ) : 5,000,000 × 1 =	00
( ) : 6,930,000 × 1 6,930,	00
( ) : 9,000,000 × 1 9,000,	00
( ) : 5,000,000 x 1 =	00
( )SW : 8,000,000 × 1 8,000,	00
( ) : 600,000 × 600,	00
( ) 1,000,000 × 1 =	00
( ) : 2,200,000 × 1 =	00
( ) 가 : 160,000 × 1 =	00
( ) 1,760,000 × 1 =	00
( ) 1,152,000 × 1 =	00
	00

		:	1				(
							( )
			가				
							: 2,000,000 × 1 = 2,000,000
							( ) : 3,100,000 × 1 3,100,000
							( ) : 6,500,000 × 1 =
							( ) : 2,020,000 × 1 2,020,000
2.				90,309	13,769	76,540	
1.				88,926	13,569	75,357	
	1.			88,926	13,569	75,357	
		1.		13,636	13,569	67	
		:	1.	13,636	13,569	67	: (400 × 7,727 ) - 3,024,000= 67,000
		2.		68,360	0	68,360	
		:	1.	68,360	0	68,360	( ) : 11,600,000 × 1 =
							( ) : 50,000,000 × 1 50,000,000
							( ) ( ) 5,000,000 : 5,000,000 × 1 =
							( ) : 1.760.000
		3.		6,930	0	6,930	1,760,000 × 1 =
		:	1.	6,930	0	6,930	( ) : 6,930,000 × 1 = 6,930,000
2.				1,383	200	1,183	
	1.			120	0	120	
		1.		120	0	120	
		:	1.	120	0	120	: 60,000 × 2 = 120,000
	2.		1	63	0	63	
		1.		63	0	63	
			1.	63	0	63	: 63,500 × 1 = 63,000
	3.		I	1,200	200	1,000	
		1.		1,100	100	1,000	
			1.	1,100	100	1,000	: 500,000 × 2 = 1,000,000
		2.		100	100	0	
			1.	100	100	0	

			:	1				( :	: )
				가				( )	
3.					8,23	3,000	5,230		
	1.				8,23	0 3,000	5,230		
		1.			8,23	0 3,000	5,230		
			1.		8,23	0 3,000	5,230		
				1.	8,23	0 3,000	5,230	: (6,515,850 × 1 ) - 2,000,000= 4,515,000	
								( ): (1,715,450 × 1 ) - 715,000	
					515,59	8 238,827	276,771		

		:		1			I	( :
								( )
				가				
1.					29,682	7,280	22,402	
	1.				22,252	C	22,252	
		1.			22,252	C	22,252	
			1.		22,252	C	22,252	
				1.	20,192	C	20,192	3,365,330 × 6 = 20,192,00
				2.	2,060	C	2,060	( )4 343,330 × 6 2,060,00
	2.		1		7,430	7,280	150	
		1.			2,800	2,800	0	
			1.		2,800	2,800	0	
				1.	2,800	2,800	0	
		2.			4,630	4,480	150	
			1.		840	840	0	
				1.	840	840	0	
			2.		3,790	3,640	150	
				1.	3,640	2,800	840	(130,000 × 14 × 2 ) - 2,800,000=
				2.	150	840	-690	
2.	1	/			107,666	25,563	82,103	
	1.				15,566	17,809	-2,243	
		1.			15,566	17,809	-2,243	
			1.		12,475	14,785	-2,310	
				1.	1,130	3,440	-2,310	(0) - 2,310,000= -2,310,00
				2.	800	800	0	
				3.	10,545	10,545	0	
			2.	1	3,091	3,024	67	
				1.	3,091	3,024	67	(400 × 7,727 ) - 3,024,000= 67,00
	2.	1		1	7,912	6,484	1,428	
		1.[	]		5,597	4,254	1,343	
			1.		100	100	0	
			1					

	:		1					( : )
1							( )	
			가				( )	
			1.	100	100	0		
		2.		3,122	2,820	302		
			1.	100	100	0		
			2.	920	500	420	(7,000 × 30 × 2 ) - 300,000=	120,000
							( , ) (20,000 × 20 × 1 ) - 100,000=	300,000
			3.	2,102	2,220	-118	(2,101,280 × 1 ) - 2,220,000=	-118,000
		3.		805	764			
			1.	181	140	41	( ) (180,400 × 1 ) - 140,000=	41,000
			2.	624	624	0		
		4.		570	570	0		
			1.	450	450	0		
			2.	120	120	0		
		5.[	] ( )	1,000	0	1,000		
			1.	200	0	200	( ) 50,000 × 4 × 1	200,000
			2.	200	0	200	( ) 200,000 × 1 × 1 =	200,000
			3.	600	0	600	( ) 20,000	600,000
	2.			2,315	2,230	85	x 15 x 2 =	
		1.		1,535				
			1.	1,535			(10,000 × 4 × 4 +84,370	85,000
		2.		700			× 1 ) - 160,000=	
			1.	700				
		3.		80				
			1.	80				
3.				75,290				
	1.			68,360				
		1.		66,600				
		1.	1.	66,600			44,000,000	11,600,000
			1.	00,000	U	00,000	x 1 = ( ) 50,000,000	
							× 1 =	50,000,000

		:		1			1	( :	: )
	ı	•						( )	
				가				( )	
								( ) 5,000,000 × 1 =	,000,000
			2.		1,760	C	1,760		
				1.	1,760	C	1,760	( ) 1,760,000 × 1 =	,760,000
		2.	1		6,930	C	6,930		
			1.		6,930	C	6,930		
				1.	6,930	C	6,930	( ) 6,930,000 6 x 1 =	,930,000
	4.	ı	II.		8,898	1,270	7,628		
		1.			4,000	C	4,000		
			1.		4,000	C	4,000		
				1.	1,800	C	1,800	( ) 50,000 × 6 × 6 = 1	,800,000
				2.	2,200	C	2,200	( ) 22,000 × 20 2 × 5 =	,200,000
		2.			4,898	1,270	3,628		
			1.		770	770	0		
				1.	770	770	0		
			2.		4,128	500	3,628		
				1.	4,128	500	3,628	( ) 3,628,000 × 1 = 3	,628,000
3.					78,621	54,912	23,709		
	1.				47,791	32,732	15,059		
		1.			13,600	9,650	3,950		
			1.		1,000	1,000	0		
				1.	1,000	1,000	0		
			2.	1	1,000	1,000	0		
				1.	1,000	1,000	0		
			3.	1	3,550	3,550	0		
				1.	3,550	3,550	0	( ) (30,000 × 45 +60,000 × 20 ) - 1,350,000=	,200,000
								( ) (0)	,200,000
			4.		3,050	4,100	-1,050		
				1.	2,700	3,750	-1,050	(30,000 × 1 × 90 ) - 3,750,000= -1	,050,000
								3,730,000=	

2.			:	1				( :
2. 350 350 0  5. 5,000 0 5,000  1. 4,000 0 1,000 ( ) 400,000 × 10 = 4,000  2. 1,000 0 1,000 ( ) 200,000 × 5 = 1,000  2. 2,500 2,500 0  1. 500 500 0  2. 2,000 2,000 0  1. 2,000 2,000 0  1. 500 500 0  1. 500 500 0  4. 3,156 600 2,558  1. 58 600 -542  1. 58 600 -542  2. 3,100 0 3,100								( )
5.				가				( )
1.       4,000       0       4,000       (       )       400,000       x 10       =       4,000         2.       1,000       0       1,000       (       )       200,000       x 5       =       1,000         2.       2,500       2,500       0 <td></td> <th></th> <td></td> <td>2.</td> <td>350</td> <td>350</td> <td>0</td> <td></td>				2.	350	350	0	
2.		5.		5.	5,000	0	5,000	
2.				1.	4,000	0	4,000	( ) 400,000 × 10 = 4,000
1.       500       500       0         1.       500       500       0         2.       2,000       2,000       0         1.       2,000       2,000       0         3.       500       500       0         1.       500       500       0         4.       3,158       600       2,558         1.       58       600       -542         1.       58       600       -542         2.       3,100       0       3,100				2.	1,000	0	1,000	( ) 200,000 × 5 = 1,000
1.     500     500     0       2.     2,000     2,000     0       1.     2,000     2,000     0       3.     500     500     0       1.     500     500     0       4.     3,158     600     2,558       1.     58     600     -542       1.     58     600     -542       2.     3,100     0     3,100	2.		2.		2,500	2,500	0	
2.		1.		1.	500	500	0	
1.       2,000       2,000       0         3.       500       500       0         1.       500       500       0         4.       3,158       600       2,558         1.       58       600       -542         1.       58       600       -542         2.       3,100       0       3,100				1.	500	500	0	
3.     500     500     0       1.     500     500     0       4.     3,158     600     2,558       1.     58     600     -542       1.     58     600     -542       2.     3,100     0     3,100		2.		2.	2,000	2,000	0	
1.     500     500     0       1.     500     500     0       4.     3,158     600     2,558       1.     58     600     -542       1.     58     600     -542       2.     3,100     0     3,100				1.	2,000	2,000	0	
1.     500     500     0       4.     3,158     600     2,558       1.     58     600     -542       1.     58     600     -542     (57,600 ) - 600,000=     -542       2.     3,100     0     3,100	3.		3.		500	500	0	
4.     3,158     600     2,558       1.     58     600     -542       1.     58     600     -542     (57,600 ) - 600,000=     -542       2.     3,100     0     3,100		1.		1.	500	500	0	
1.     58     600     -542       1.     58     600     -542     (57,600 ) - 600,000=     -542       2.     3,100     0     3,100				1.	500	500	0	
1.     58     600     -542     (57,600 ) - 600,000=     -542       2.     3,100     0     3,100	4.		4.		3,158	600	2,558	
2. 3,100 0 3,100		1.		1.	58	600	-542	
				1.	58	600	-542	(57,600 ) - 600,000= -542
		2.		2.	3,100	0	3,100	
				1.	2,400	0		
2. 700 0 700 ( ) 10,000 × 8 400				2.	700	0	700	( ) 10,000 × 8 400
( ) 500 × 30 × 20 = 300								( ) 500 × 30 × 20 = 300
5. 4,000 4,000 0	5.		5.		4,000	4,000	0	
1. 1,900 1,900 0		1.		1.	1,900	1,900	0	
1. 100 100 0				1.	100	100	0	
2. 1,400 1,400 0				2.	1,400	1,400	0	
3. 400 400 0				3.	400	400	0	
2. 1,800 1,800 0		2.		2.	1,800	1,800	0	
1. 1,800 1,800 0				1.	1,800	1,800	0	
3. 300 300 0		3.		3.	300	300	0	
1. 300 300 0				1.	300	300	0	

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T							( )	
			가				, ,	
	6.			24,033	15,482	8,551		
		1.		2,830	3,002	-172		
			1.	2,830	2,002	828	(54,599 × 10 × 5 ) - 1,902,000=	828,000
			2.	0	1,000	-1,000	(0) - 1,000,000=	-1,000,000
		2.		200	200	0		
			1.	200	200	0		
		3.	1	280	270	10		
			1.	140	200	-60	( ) (140,000 × 1 ) - 200,000=	-60,000
			2.	140	70	70	(40,000 7 2 \	70,000
		4.		570	570	0		
			1.	570	570	0		
		5.		1,757	2,800	-1,043		
			1.	1,757	2,800	-1,043	(96,500 × 1 ) - 500,000=	-403,000
							(100,000 × 4 × 1 ) - 800,000=	-400,000
							(80,000 × 7 × 1 ) - 800,000=	-240,000
		6.		100	100	0		
			1.	100	100	0		
		7.		200	200	0		
			1.	200	200	0		
		8.		250	250	0		
			1.	250	250	0		
		9.	I	4,720	4,720	0		
			1.	4,600	4,600	0		
			2.	120	120	0		
		10.		1,126	650	476		
			1.	1,126	650	476	(87,600 × 5 × 2 ) - 400,000=	476,000
		11.		2,150	2,000	150		
			1.	150				150,000

	:		1						( : )
				-				( )	
			가					( )	
			2.	2,000	2,000	0			
		12.		720	720	0			
			1.	500	500	0			
			2.	200	200	0			
			3.	20	20	0			
		13.		6,930	0	6,930			
			1.	6,930	0	6,930	( )	60,000 × 7 × 9	3,780,000
							( ) × 9 =	50,000 × 7	3,150,000
		14.		2,200	0	2,200			
			1.	660	0	660	( )	132,000 × 5 × 1	660,000
			2.	220	0	220	( )	110,000 × 1 × 2 =	220,000
			3.	1,320	0	1,320	( )	10,000 × 132 × 1 =	1,320,000
2.					22,180	8,650			
	1.			17,400	9,350	8,050			
		1.		2,500	2,500	0			
			1.	2,500	2,500	0			
		2.		1,000	1,000	0			
			1.	1,000	1,000	0			
		3.		500	500	0			
			1.	500	500	0			
		4.	1	200	200	0			
			1.	200	200	0			
		5.	ı	400	400	0			
			1.	400	400	0			
		6.	ı	1,750	1,750	0			
			1.	1,750	1,750	0			
		7.	ı	500	500	0			
			1.	500	500	0			
	2.	2.	2.  1.  1.  1.  1.  2.  3.  4.  5.	2. 12. 12. 13. 14. 14. 1. 2. 3. 1. 1. 1. 2. 3. 1. 1. 1. 2. 1. 1. 2. 1. 1. 2. 1. 1. 2. 1. 1. 2. 1. 1. 2. 1. 1. 2. 1. 3. 1. 4. 1. 5. 1. 6. 1. 7.	2. 2,000 12. 720 1. 500 2. 200 3. 20 13. 6,930 1. 66,930 1. 660 2. 220 3. 1,320 2. 30,830 2. 1. 17,400 1. 2,500 1. 2,500 1. 1,000 3. 5. 4.00 1. 200 5. 4.00 6. 1,750 7. 500	2	2. 2,000 2,000 0  12. 720 720 0  13. 500 500 0  13. 6,930 0 6,930  14. 2,200 0 200 0 6,930  14. 2,200 0 2,200  3. 1,320 0 1,320  2. 30,830 22,180 8,650  2. 30,830 22,180 8,650  1. 17,400 9,350 8,050  1. 2,500 2,500 0  1. 2,500 2,500 0  1. 1,000 1,000 0  1. 1,000 1,000 0  1. 500 500 0  1. 200 200 0  1. 4. 200 200 0  1. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 200 0  1. 4. 200 500 500 0  1. 500 500 500 0  1. 7. 500 500 500 0		2.   2.00   2.000   0

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							( )	
			가					
		8.		10,500	1,500	9,000		
			1.	10,500	1,500	9,000	x 1 ) - 500,000 =	2,000,000
							( ) 700,000 × 10 =	7,000,000
		9.		50	1,000	-950		
			1.	50	1,000	-950	(50,000 × 1 × 1 ) - 1,000,000=	-950,000
	2.			11,770	11,770	0		
		1.		4,350	4,350	0		
			1.	4,350	4,350	0		
		2.		3,750	3,750	0		
			1.	600	0	600	50,000 × 6 × 2 =	600,000
			2.	200	0	200	50,000 × 1 × 4 =	200,000
			3.	2,950	3,750	-800	(400,000 × 1 × 2 ) - 1,800,000=	-1,000,000
						•	(1,075,000 × 2 ) - 1,950,000=	200,000
		3.	<u> </u>	1,850	1,850	0		
			1.	1,850	1,850	0		
		4.		1,820	1,820	0		
			1.	1,820	1,820	0		
	3.			1,400	800	600		
		1.		300	300	0		
			1.	300	300	0		
		2.1 1		500	500	0		
			1.	500	500	0		
		3.		600	0	600		
			1.	600	0	600	( ) 100,000 × 6 =	600,000
	4.	1		260	260	0		
		1.		260	260	0		
			1.	260	260	0		
4.				99,745	16,000	83,745		

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ı		1					( )
			가				· /
1.				88,804	8,220	80,584	
	1.			18,360	C	18,360	
		1.		16,600	C	16,600	
			1.	16,480	C	16,480	( ) 32,000 × 4 × 2 × 45 = 11,520,00
							( ) 32,000 × 155 = 4,960,00
			2.	120	C	120	( ) 40,000 × 2 = 80,00
							( ) 20,000 × 2 = 40,00
		2.		1,760	C	1,760	
			1.	1,200	C	1,200	( ) 30,000 × 2 × 20 = 1,200,00
			2.	560	C	560	( ) 35,000 × 4 × 4 560,00
	2.			50,720	720	50,000	
		1.		27,644	720	26,924	
			1.	24,428	C	24,428	( ) 1,017,804 × 2 × 12 = 24,428,00
			2.	720	720	0	
			3.	2,496	C	2,496	( )4 1,248,000 2,496,00
		2.		23,076	C	23,076	
			1.	22,528	C	22,528	( ) 32,000 × 4 × 16 22,528,00
			2.	548	C	548	× 11 = 22,020,000 ( ) 548,000 × 1 548,000
	3.			19,724	7,500	12,224	=
		1.		3,300	3,300	0 0	
			1.	300			
			2.	3,000			
		2.		3,600			
			1.	3,600			(30,000 × 3 × 40
		3.		12,824			) - 4,200,000≡
		<b>.</b>	1.	11,615			( )
				11,010		11,010	1,743,700 × 6 =
			2.	4 000	_	4 000	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
				1,209	С	1,209	= 1,209,00

	:		1				( : )
			가				( )
2.				8,191	7,050	1,141	
	1.			8,191	7,050	1,141	
		1.		1,400	1,400	0	
			1.	1,400	1,400	0	
		2.		5,791	5,650	141	
			1.	1,050	1,050	0	
			2.	4,741	4,600	141	( )416 141,000 × 1 =
		3.		1,000	0	1,000	
			1.	1,000	0	1,000	( ) 10,000 × 5 × 20 =
3.		1		2,750	730	2,020	
	1.			2,750	730	2,020	
		1.		730	730	0	
			1.	210	210	0	
			2.	520	520	0	
		2.	1	2,020	0	2,020	
			1.	360	0	360	( ) 90,000 × 4 × 1 = 360,000
			2.	1,660	0	1,660	( ) 50,000 × 7 700,000
							( ) 8,000 × 60 × 2 = 960,000
I.	1	1	1	66,035	10,085	55,950	
1.				4,104	3,570	534	
	1.			4,104	3,570	534	
		1.		590	590	0	
			1.	590	590	0	
		2.		1,480	1,480	0	
			1.	1,480	1,480	0	
		3.		1,334	1,000	334	
			1.	1,334	1,000	334	(634,000 × 1 ) - 300,000=
		4.		500	500	0	
	3.	2. 1. 1. 1. 1.	2.   1.   2.   3.   3.   1.   2.   3.   3.   3.   3.   1.   2.   3.	2.  1.  1.  1.  2.  1.  1.  2.  3.  1.  1.  1.  2.  2.  1.  1.  2.  2.  1.  1	2.     8,191       1.     1,400       1.     1,400       2.     5,791       1.     1,000       2.     4,741       3.     1,000       1.     2,750       1.     2,750       1.     2,750       2.     5,20       2.     2,020       1.     360       2.     1,660       1.     4,104       1.     590       1.     590       2.     1,480       1.     1,480       3.     1,334       1.     1,334       1.     1,334       1.     1,334	2.     8,191     7,050       1.     1,400     1,400       1.     1,400     1,400       2.     5,791     5,650       1.     1,050     1,050       2.     4,741     4,600       3.     1,000     0       1.     2,750     730       3.     2,750     730       1.     210     210       2.     520     520       2.     2,020     0       1.     360     0       2.     1,660     0       1.     4,104     3,570       1.     590     590       1.     590     590       2.     1,480     1,480       1.     1,480     1,480       1.     1,334     1,000       1.     1,334     1,000	2. 8,191 7,050 1,141  1. 1,400 1,400 0  1. 1,400 1,400 0  2. 5,791 5,650 141  3. 1,000 0 1,000  2. 4,741 4,600 141  3. 1,000 0 1,000  1. 1,000 0 1,000  1. 1,000 0 1,000  2. 4,750 730 2,020  1. 730 730 0 0  1. 730 730 0 0  2. 520 520 0 0  2. 2,020 0 2,020  2. 2,020 0 1,660  1. 360 0 360  2. 1,660 0 1,660  1. 4,104 3,570 534  1. 590 590 0 0  2. 1,480 1,480 0 0  1. 590 590 0 0  2. 1,480 1,480 0 0  3. 1,334 1,000 334

	:		1				(	: ;
							( )	
			가					
			1.	500	500	0		
		5.		200	C	200		
			1.	200	C	200	50,000 × 1 × 4 =	200,00
2.		ı		8,805	2,085	6,720		
	1.			7,340	620	6,720		
		1.		500	500	0		
			1.	500	500	0		
		2.		6,840	120	6,720		
			1.	6,720	C	6,720	( ) 560,000 × 1 × 12 =	6,720,00
			2.	120	120	0		
	2.			1,465	1,465	0		
		1.		325	325	0		
			1.	325	325	0		
		2.		860	860	0		
			1.	860	860	0		
		3.		280	280	0		
			1.	280	280	0		
3.	1			16,626	4,430	12,196		
	1.[	]		16,626	4,430	12,196		
		1.		6,466	4,430	2,036		
			1.	3,680	2,030	1,650	, (70,000 × 15 × 3 ) - 1,500,000=	1,650,00
			2.	2,610	1,900	710	(970 000 2 )	710,00
			3.	176	500	-324		-324,00
		2.[	JSW ( )	8,000	C	8,000		
			1.	1,600	C	1,600	( ) 32,000 × 1 × 50 =	1,600,00
			2.	2,400	C		/ \ \ 100.00010	2,400,00
			3.	4,000	C	4,000		4,000,00
		3. 7	't SW	160	C	160		

		:		1			ı		( : )
								( )	
				가				( )	
				1.	160	C	160	( ) ( 70,000 + 7\; 40,000 )x 1 x 1 =	110,000
								( ) 10,000 x 5 x 1 =	50,000
			4. <b>S</b> W		2,000	C	2,000		
				1.	2,000	C	2,000	100,000 × 20 × 1 =	2,000,000
	4.		I		36,500	C	36,500		
		1.			36,500	C	36,500		
			1.		30,000	C	30,000		
				1.	5,600	C	5,600	( ) 1,120,000 x 5 =	5,600,000
				2.	24,400	C	24,400	( )가 1,014,000 × 20 × 1	20,280,000
								= ( ) 1,030,000 × 4	4,120,000
			2.		6,500	C	6,500	x 1 =	
				1.	333			70,500 × 4 × 4	318,000
								(83,250 × 4 × 1 ) -	15,000
				2.	6,167	C	6,167	318,000= ( ) 3,500,000 × 1 =	3,500,000
				2.	0, 107	·	0,107	( ) 3,300,000 x 1 = ( ) 670,350	
								× 4 = (666,750 × 4 )	2,682,000
								- 2,682,000=	-15,000
6.					131,349				
	1.				64,423	41,058	23,365		
		1.			36,790	29,000	7,790		
			1.		29,215	22,040	7,175		
				1.	5,640	4,940	700	(200,000 × 1 × 5 ) - 300,000=	700,000
				2.	100	100	0		
				3.	12,000	11,700	300	(58,000 × 15 × 12 ) - 11,700,000=	-1,260,000
								20,000 × 1 × 78 =	1,560,000
				4.	375	300	75	, (25,000 × 5 × 3 ) - 300,000=	75,000
				5.	11,100	5,000	6,100	(025,000, 2,6, 2,2, )	6,100,000
			2.	<u>I</u>	6,175	5,560	615		
				1.	3,175	2,560	615	(30,000 × 15 × 4 ) - 1,500,000=	300,000
								1,500,000–	

	:			1					( :
								( )	
				가					
								(28,540 × 6 × 4 ) - 370,000=	315,0
				2.	3,000	3,000	0		
			3.		1,400	1,400	0		
				1.	700	700	0		
				2.	700	700	0		
	2				14,575	0	14,575		
			1.		7,780	0	7,780		
				1.	7,346	0	7,346	1,224,288 × 1 × 6 =	7,346,0
				2.	434	0	434	4 72,233 × 1 × 6 =	434,0
			2.		6,795	0	6,795		
				1.	6,416	0	6,416	1,069,298 × 1 × 6 =	6,416,0
				2.	379	0	379	4 63,088 × 1 × 6 =	379,0
	3	3.			13,058	12,058	1,000		
			1.		13,058	12,058	1,000		
				1.	7,078	7,078	0	(150,000 × 2 × 1 ) - 800,000=	-500,0
								(900,000 × 5 ) - 4,000,000=	500,0
				2.	3,000	3,000	0		
				3.	400	400	0		
				4.	980	980	0		
				5.	600	600	0		
				6.	1,000	0	1,000	1,000,000 x 1 x 1 =	1,000,0
2.					64,426	79,929	-15,503		
	1				64,426	79,929	-15,503		
			1.		21,732	21,732	0		
				1.	14,000	14,000	0		
				2.	2,000	2,000	0		
				3.	5,732	5,732	0		
			2.	1	1,000	1,000	0		

	:		1				( : )
							( )
			가				
			1.	1,000	1,000	0	
		3.		22,812	38,024	-15,212	
			1.	22,812	38,024	-15,212	(1,791,000 × 6 ) - 21,624,000= -10,878,000
							(1,351,000 × 6 ) - 13,530,000= -5,424,000
							32,000 × 10 = 320,000
							3 770,000 770,000
		4.		13,669	14,410	-741	
			1.	1,920	3,120	-1,200	(1,2 ) (0) - 1,200,000= -1,200,000
			2.	11,749	11,290	459	(1,000,000 × 1 × 8 ) - 6,000,000= 2,000,000
							(22,905 × 10 × 12 )
							- 1,290,000= , (1,000 × 500 × 2 ) - -3,000,000
		5.		563	563	0	4,000,000=
			1.	563			
		6.		2,520			
			1.	2,520			
		7.		1,630			
			1.	1,630			(30,000 × 5 × 5 ) -
		8.		500			300,000=
		0.	1.	500			
3.				2,500			
J.	1.			1,000			
		1.		1,000			
		1.	1.	1,000			
	2		1.				
	2.	4		1,500			
		1.		1,000		,	
		_	1.	1,000		,	
		2.		500			
			1.	200	200	0	

		:		1				( : )
								( )
				가				( )
				2.	300	300	0	
7.					2,500	2,500	0	
	1.					2,500	0	
	1.				2,500	2,500	0	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
					515,598	238,827	276,771	