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									()	
				가						
1.					1,225,669	1,103,906	121,763			
1.					1,216,019	1,095,406	120,613			
1.					1,216,019	1,095,406	120,613			
1.					1,216,019	1,095,406	120,613			
1.					511,233	537,877	-26,644		(511,233,000 × 1) -	-26,644,000
								537,877,000 =		
2.					704,786	557,529	147,257	()	:	9,000,000
								(16,977,000 × 1) - 7,977,000 =		
								()	:	7,550,000
								(24,527,000 × 1) - 16,977,000 =		
								()	:	32,018,000
								(60,375,000 × 1) - 28,357,000 =		
								()	:	900,000
								(3,000,000 × 1) - 2,100,000 =		
								()	:	2,880,000
								(× 1) - 2,880,000 =		
								()	:	2,022,000
								(× 1) - 2,950,000 =		
								()	:	600,000
								(× 1) - 59,100,000 =		
								()	:	2,400,000
								(× 1) - 2,400,000 =		
								()	:	2,641,000
								(5,021,000 × 1) - 2,380,000 =		
								()	:	201,000
								(× 1) - 67,000 =		
								()	:	601,000
								(× 1) - 268,000 =		
								()	:	535,000
								(1,404,000 × 1) - 869,000 =		
								()	:	1,000,000
								1 =		
								()	:	500,000
								(× 1) =		
								()	:	2,500,000
								(× 1) =		
								()	:	29,609,000
								(× 1) =		
								()	:	5,300,000
								5,300,000 × 1 =		
								()	:	6,600,000
								(× 1) =		
								() ⁴⁸	:	25,400,000
								: 25,400,000 × 1 =		
								()	:	400,000
								400,000 × 1 =		
								()	:	3,000,000
								(× 1) =		
								()	:	3,000,000
								(× 1) =		
								()	:	2,000,000
								2,000,000 × 1 =		

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								()	
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								() : 6,600,000 × 1 = 6,600,000	
	2.				9,650	8,500	1,150		
		1.			9,650	8,500	1,150		
			1.		9,650	8,500	1,150		
				1.	9,650	8,500	1,150	() : 750,000 (3,250,000 × 1) - 2500000 =	
								() : 400,000 (3,650,000 × 1) - 3250000 =	
	2.				861,710	853,729	7,981		
		1.			854,094	846,069	8,025		
			1.		854,094	846,069	8,025		
				1.	394,395	394,395	0		
					394,395	394,395	0		
			2.		126,624	124,224	2,400		
				1.	126,624	124,224	2,400	× 4 = : 600,000 2,400,000	
			3.		101,450	101,450	0		
				1.	101,450	101,450	0		
			4.		8,800	8,800	0		
				1.	8,800	8,800	0		
			5.		74,625	69,000	5,625		
				1.	74,625	69,000	5,625	: 5,625,000 × 1 = 5,625,000	
			6.		148,200	148,200	0		
				1.	148,200	148,200	0		
	2.				7,616	7,660	-44		
		1.			5,640	5,760	-120		
			1.		5,640	5,760	-120		
				1.	5,640	5,760	-120	: -120,000 × 1 = -120,000	
		2.			1,976	1,900	76		
			1.		1,500	1,500	0		
				1.	1,500	1,500	0		

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								()	
				가					
			2.		476	400	76		
			1.		476	400	76	: 76,000 × 1	76,000
3.					26,585	26,585	0		
	1.				26,585	26,585	0		
		1.			26,585	26,585	0		
			1.		26,585	26,585	0		
				1.	26,585	26,585	0		
					2,113,964	1,984,220	129,744		