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								( )	
				가					
1.					211,995	207,344	4,651		
	1.				211,995	207,344	4,651		
		1.			211,995	207,344	4,651		
			1.		211,995	207,344	4,651		
				1.	142,332	142,332	0		
				2.	69,663	65,012	4,651	( ) : (19,106,000 × 100,000 1 ) - 19,006,000 =	
								( ) : 4,230,000 × 1 4,230,000 =	
								( ) : 321,000 321,000 × 1 =	
2.					14,927	14,850	77		
	1.				14,326	14,330	-4		
		1.			14,326	14,330	-4		
			1.		8,926	8,930	-4		
				1.	8,926	8,930	-4	: -4,000 × 1 =	-4,000
			2.		4,200	4,200	0		
				1.	4,200	4,200	0		
			3.		1,200	1,200	0		
				1.	1,200	1,200	0		
	2.				601	520	81		
		1.			12	0	12		
			1.		12	0	12		
				1.	12	0	12	: 12,000 × 1 =	12,000
		2.			589	520	69		
			1.		167	320	-153		
				1.	167	320	-153	: -153,000 × 1 =	-153,000
			2.		422	200	222		
				1.	422	200	222	: 222,000 × 1 =	222,000
3.					8,993	8,993	0		
	1.				8,993	8,993	0		

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								( )	
				가					
		1.			8,993	8,993	0		
			1.		8,993	8,993	0		
				1.	8,993	8,993	0		
					235,915	231,187	4,728		

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				가				( )
1.					4,423	4,467	-44	
	1.				1,386	1,386	0	
		1.			1,386	1,386	0	
			1.		886	886	0	
				1.	886	886	0	
			2.		500	500	0	
				1.	500	500	0	
	2.				3,037	3,081	-44	
		1.			761	361	400	
			1.		761	361	400	
				1.	761	361	400	400,000 × 1 = 400,000
		2.			2,276	2,720	-444	
			1.		1,500	1,500	0	
				1.	1,500	1,500	0	
			2.		276	720	-444	
				1.	276	720	-444	-444,000 × 1 = -444,000
			3.		500	500	0	
				1.	500	500	0	
2.	/				24,319	25,049	-730	
		1.			9,615	9,619	-4	
			1.		9,615	9,619	-4	
				1.	984	984	0	
				1.	984	984	0	
				2.	0	0	0	
			2.		8,631	8,635	-4	
				1.	8,631	8,635	-4	-4,000 × 1 = -4,000
		2.			6,549	7,189	-640	
			1. [ ]		1,658	1,337	321	

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								( )
				가				( )
			1.		842	521	321	
			1.		100	100	0	
			2.		0	0	0	
			3.		742	421	321	( ) 321,000 × 1 = 321,000
			2.		145	145	0	
			1.		30	30	0	
			2.		115	115	0	
			3.		71	71	0	
			1.		71	71	0	
			4. [ ]		600	600	0	
			1.		600	600	0	
			2.		4,891	5,852	-961	
			1.		1,434	1,440	-6	
			1.		1,434	1,440	-6	-63,000 × 1 = -63,000
								57,000 × 1 = 57,000
			2.		2,707	3,662	-955	
			1.		2,707	3,662	-955	-55,000 × 1 = -55,000
								-900,000 × 1 = -900,000
			3.		750	750	0	
			1.		750	750	0	
			3.		5,400	5,400	0	
			1.		4,200	4,200	0	
			1.		4,200	4,200	0	
			1.		4,200	4,200	0	
			2.		1,200	1,200	0	
			1.		1,200	1,200	0	
			1.		1,200	1,200	0	
			4.		2,755	2,841	-86	

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								( )
				가				( )
		1.			2,755	2,841	-86	
			1.		740	800	-60	
				1.	740	800	-60	-60,000 × 1 = -60,000
			2.		1,174	1,200	-26	
				1.	1,174	1,200	-26	-26,000 × 1 = -26,000
			3.		841	841	0	
				1.	841	841	0	
3.					35,807	37,154	-1,347	
		1.			19,361	19,361	0	
			1.		3,983	3,983	0	
				1.	0	0	0	
				1.	0	0	0	
			2.	( )	283	283	0	
				1.	283	283	0	
			3.		3,700	3,700	0	
				1.	3,100	3,100	0	
				2.	600	600	0	
			2.		250	250	0	
				1.	250	250	0	
				1.	250	250	0	
			3.		0	0	0	
				1.	0	0	0	
				1.	0	0	0	
			4.		945	945	0	
				1.	945	945	0	
				1.	784	784	0	
				2.	161	161	0	
			5.		1,600	1,600	0	

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								( )
				가				( )
			1.		400	400	0	
			1.		400	400	0	
			2.		1,200	1,200	0	
			1.		1,200	1,200	0	
		6.			6,370	6,370	0	
			1.		2,550	2,550	0	
			1.		400	400	0	
			2.		2,150	2,150	0	
			2.		2,200	2,200	0	
			1.		2,200	2,200	0	
			3.		1,620	1,620	0	
			1.		1,620	1,620	0	
		7.			813	813	0	
			1.		813	813	0	
			1.		813	813	0	
		8.			400	400	0	
			1.		400	400	0	
			1.		400	400	0	
		9.			5,000	5,000	0	
			1.	가	5,000	5,000	0	
			1.		2,500	2,500	0	
			2.		2,500	2,500	0	
		2.			12,446	13,793	-1,347	
			1.		5,592	6,532	-940	
			1.		1,420	1,420	0	
			1.		1,420	1,420	0	
			2.		750	750	0	
			1.		750	750	0	

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								( )
				가				( )
			3.		220	760	-540	
			1.		0	240	-240	-240,000 × 1 = -240,000
			2.		220	520	-300	-300,000 × 1 = -300,000
			4.		233	233	0	
			1.		233	233	0	
			5.		1,769	1,769	0	
			1.		1,769	1,769	0	
			6.		0	200	-200	
			1.		0	200	-200	-200,000 × 1 = -200,000
			2.		0	0	0	
			7.		0	200	-200	
			1.		0	200	-200	-200,000 × 1 = -200,000
			8.		1,200	1,200	0	
			1.		1,050	1,050	0	
			2.		150	150	0	
		2.			546	546	0	
		1.			546	546	0	
		1.			546	546	0	
		3.			613	1,020	-407	
		1.			392	520	-128	
		1.			392	520	-128	-40,000 × 1 = -40,000
								-88,000 × 1 = -88,000
		2.			221	500	-279	
		1.			221	500	-279	-279,000 × 1 = -279,000
		4.			5,695	5,695	0	
		1.			1,695	1,695	0	
		1.			490	490	0	
		2.			1,205	1,205	0	

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								( )
				가				( )
			2.		4,000	4,000	0	
			1.		2,480	2,480	0	
			2.		1,520	1,520	0	
	3.				4,000	4,000	0	
	1.				4,000	4,000	0	
		1.			1,000	1,000	0	
		1.			1,000	1,000	0	
		2.			3,000	3,000	0	
		1.			480	480	0	
		2.			2,370	2,370	0	
		3.			150	150	0	
4.					16,364	16,832	-468	
	1.				11,220	11,688	-468	
		1.			11,220	11,688	-468	
		1.			11,220	11,688	-468	
			1.		3,780	4,120	-340	-340,000 × 1 = -340,000
			2.		7,440	7,568	-128	-128,000 × 1 = -128,000
	2.				5,144	5,144	0	
		1.			5,144	5,144	0	
		1.			4,267	4,267	0	
			1.		4,267	4,267	0	
		2.			877	877	0	
			1.		877	877	0	
5.					58,709	59,145	-436	
	1.				4,267	4,353	-86	
		1.			4,267	4,353	-86	
		1.			2,923	3,084	-161	
			1.		1,109	1,250	-141	-141,000 × 1 = -141,000



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				가				( )
				2.	1,102	1,122	-20	-20,000 × 1 = -20,000
				3.	712	712	0	
				2.	700	700	0	
				1.	700	700	0	
				3.	250	250	0	
				1.	250	250	0	
				4.	19	19	0	
				1.	19	19	0	
				5.	375	300	75	
				1.	375	300	75	75,000 × 1 = 75,000
				2.	10,410	10,760	-350	
				1.	10,410	10,760	-350	
				1.	250	600	-350	
				1.	250	600	-350	-350,000 × 1 = -350,000
				2.	200	200	0	
				1.	200	200	0	
				3.	9,960	9,960	0	
				1.	9,960	9,960	0	
				3.	8,100	8,100	0	
				1.	8,100	8,100	0	
				1.	8,100	8,100	0	
				1.	150	150	0	
				2.	600	600	0	
				3.	7,050	7,050	0	
				4.	300	300	0	
				4.	10,309	10,309	0	
				1.	680	680	0	
				1.	680	680	0	

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								( )
				가				( )
				1.	680	680	0	
			2.		9,429	9,429	0	
			1.		9,429	9,429	0	
				1.	4,610	4,610	0	
				2.	2,643	2,643	0	
				3.	2,000	2,000	0	
				4.	176	176	0	
			3.		200	200	0	
			1.		200	200	0	
				1.	200	200	0	
			5.		25,623	25,623	0	
			1.		25,623	25,623	0	
			1.가		17,936	17,936	0	
				1.	17,936	17,936	0	
			2.	( )	7,687	7,687	0	
				1.	7,687	7,687	0	
6.					96,293	88,540	7,753	
			1.		16,198	15,041	1,157	
			1.		16,198	15,041	1,157	
			1.		5,000	4,500	500	
				1.	2,000	1,500	500	100,000 x 1 = 100,000
								150,000 x 1 = 150,000
								250,000 x 1 = 250,000
				2.	3,000	3,000	0	
			2.		8,653	7,980	673	
				1.	8,653	7,980	673	400,000 x 1 = 400,000
								273,000 x 1 = 273,000
			3.		2,545	2,561	-16	

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								(    )						
				가										
				1.	2,444	2,444	0							
				2.	101	117	-16	-16,000 × 1 =	-16,000					
	2.					79,595	72,999	6,596						
	1.	1.				79,595	72,999	6,596						
		1.	1.				7,700	7,750	-50					
			1.	1.				5,820	5,820	0				
			2.	2.				470	520	-50	-50,000 × 1 =	-50,000		
			3.	3.				1,410	1,410	0				
		2.	2.				170	170	0					
			1.	1.				170	170	0				
		3.	3.				4,574	4,668	-94					
			1.	1.				4,574	4,668	-94	-94,000 × 1 =	-94,000		
		4.	4.				3,300	3,300	0					
			1.	1.				3,300	3,300	0				
		5.	5.				34,360	32,050	2,310					
			1.	1.				0	0	0				
				2.	2.				33,960	31,650	2,310	1,010,000 × 1 =	1,010,000	
												1,300,000 × 1 =	1,300,000	
				3.	3.				400	400	0			
		6.	6.				6,155	6,055	100					
			1.	1.				6,155	6,055	100	100,000 × 1 =	100,000		
		7.	7.				23,336	19,006	4,330					
			1.	1.				21,971	17,641	4,330	(    ) × 1 =	3,340,000	3,340,000	
												(    )	390,000 × 1 =	390,000
												(    )	가 500,000 × 1 =	500,000
												(    )	100,000 × 1 =	100,000
			2.	2.				1,365	1,365	0				
		3.	3.				500	500	0					

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								( )
				가				( )
		1.			500	500	0	
			1.		500	500	0	
				1.	500	500	0	
7.					0	0	0	
	1.				0	0	0	
		1.			0	0	0	
			1.		0	0	0	
				1.	0	0	0	
					235,915	231,187	4,728	