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									()	
				가						
1.					1,474,804	1,109,762	365,042			
1.					1,467,402	1,109,762	357,640			
1.					1,467,402	1,109,762	357,640			
1.					1,467,402	1,109,762	357,640			
1.					530,727	495,031	35,696	1) - 413,327,000 =	: (426,880,000 × 13,553,000	
								× 1) - 81,704,000 =	: (103,847,000 22,143,000	
2.					936,675	614,731	321,944	1) - 27,105,000 =	: (41,182,000 × 14,077,000	
								()	: (5,293,000 2,668,000	
								× 1) - 2,625,000 =		
								- 5,293,000 =	: (5,693,000 × 1) 400,000	
								()	:	7,705,000
								(17,227,000 × 1) - 9,522,000 =		
								- 135,795,000 =	: (206,260,000 × 1) 70,465,000	
) - 3,360,000 =	: (6,720,000 × 1 3,360,000	
								() () : (36,611,510 14,892,000		
								× 1) - 21,720,000 =		
								() () :		17,593,000
								(35,692,030 × 1) - 18,100,000 =		
								()	: (14,500,000 3,000,000	
								× 1) - 11,500,000 =		
								()	: 16,930,000 16,930,000	
								× 1 =		
								()SV	: 300,000 × 1 300,000	
								=		
								()	: 5,000,000 5,000,000	
								× 1 =		
								()	: 1,900,000 × 1,900,000	
								1 =		
								()	:	1,200,000
								1,200,000 × 1 =		
								()	:	1,780,000
								1,780,000 × 1 =		
								()	:	4,800,000
								4,800,000 × 1 =		
									: 1,980,000 × 1,980,000	
								1 =		
								()	: 1,680,000 1,680,000	
								× 1 =		
								()	: 12,026,000 12,026,000	
								× 1 =		
								()	: 335,000 335,000	
								× 1 =		
								()	:	670,000
								(1,005,000 × 1) - 335,000 =		
								()	:	401,000
								(1,406,000 × 1) - 1,005,000 =		

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								()	
				가					
								() 4,000,000 × 1 = : 4,000,000	
								() 5,500,000 × 1 = : 5,500,000	
								() 2,962,000 × 1 = : 2,962,000	
								() (5,522,000 × 1) - 2,962,000 = : 2,560,000	
								() : 600,000 × 1 = 600,000	
								() × 1 = : 5,710,000 5,710,000	
								() × 1 = : 2,000,000 2,000,000	
								() 48 400,000 × 1 = : 400,000	
								() 30,000,000 × 1 = : 30,000,000	
								() 6,220,000 × 1 = : 6,220,000	
								() 53,630,000 × 1 = : 53,630,000	
								() 가 × 1 = : 5,000,000 5,000,000	
								: 20,200,000 × 1 = 20,200,000	
2.					7,402	0	7,402		
	1.				7,002	0	7,002		
		1.			7,002	0	7,002		
			1.		7,002	0	7,002	() (KVO) : 7,001,310 × 1 = 7,002,000	
	2.				400	0	400		
		1.			400	0	400		
			1.		400	0	400	() : 400,000 × 1 = 400,000	
2.					680,946	624,072	56,874		
	1.				674,546	617,672	56,874		
		1.			674,546	617,672	56,874		
			1.		333,594	333,594	0		
				1.	305,730	305,730	0		
				2.	27,864	27,864	0		
		2.			214,348	187,748	26,600		
			1.		214,348	187,748	26,600	() : (30,000 × 39.2,175 × 12 × 12) - 155,620,000= 13,800,000	

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								()	
				가					
								() : (30,000 × 40.14,351 × 12 × 12) - 169,420,000= 4,000,000	
								() : 4,000,000 × 1 = 4,000,000	
								() : 800,000 × 6 = 4,800,000	
				3.	26,609	28,820	-2,211		
				1.	26,609	28,820	-2,211	1-6 : (19,880 × 550 × 1) - 13,145,000 = -2,211,000	
				4.	20,000	20,000	0		
				1.	20,000	20,000	0		
				5.	4,450	4,450	0		
				1.	4,450	4,450	0		
				6.	3,240	3,240	0		
				1.	3,240	3,240	0		
				7.	72,305	39,820	32,485		
				1.	72,305	39,820	32,485	() : 14,892,000 × 1 = 14,892,000	
								() : 17,593,000 × 1 = 17,593,000	
				2.	6,400	6,400	0		
				1.	3,000	3,000	0		
				1.	3,000	3,000	0		
				1.	3,000	3,000	0		
				2.	300	300	0		
				1.	300	300	0		
				1.	300	300	0		
				3.	3,100	3,100	0		
				1.	2,600	2,600	0		
				1.	2,600	2,600	0		
				2.	500	500	0		
				1.	500	500	0		
				3.	90,632	90,632	0		
				1.	90,632	90,632	0		

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								()	
				가					
		1.			90,632	90,632	0		
			1.		90,632	90,632	0		
				1.	90,632	90,632	0		
					2,246,382	1,824,466	421,916		

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									()
				가					()
1.					137,051	125,159	11,892		
1.					131,751	121,359	10,392		
	1.				131,751	121,359	10,392		
		1.			1,500	2,850	-1,350		
			1.		1,500	2,850	-1,350	() (10,000 × 150) - 150,000=	1,350,000
								(2,700,000 × 0) - 2,700,000=	-2,700,000
		2.			19,263	19,263	0		
			1.		17,536	17,536	0		
			2.		1,727	1,727	0		
		3.			1,890	1,890	0		
			1.		1,890	1,890	0		
		4.			97,356	97,356	0		
			1.		88,666	88,666	0		
			2.		8,690	8,690	0		
		5.			5,522	0	5,522		
			1.		5,025	0	5,025	() = 2,697,000 × 1	2,697,000
								() = 2,328,000 × 1	2,328,000
			2.		497	0	497	() × 1 = 265,000	265,000
								() × 1 = 232,000	232,000
		6.			6,220)	0	6,220		
			1.		6,220	0	6,220	() 6,220,000 × 1 =	6,220,000
2.					5,300	3,800	1,500		
	1.				4,500	3,400	1,100		
		1.			4,200	3,400	800		
			1.		4,200	3,400	800	400,000 × 2 =	800,000
		2.	가 SW		300	0	300		
			1.		190	0	190	() 190,000 × 1 =	190,000
			2.		110	0	110	() × 1 = 110,000	110,000

: 2 (:)

				가				()
		2.			800	400	400	
			1.		800	400	400	
				1.	800	400	400	(8,000 × 25 × 4) - 400,000=
2.	/				843,603	657,298	186,305	
		1.			383,050	366,727	16,323	
			1.		383,050	366,727	16,323	
				1.	28,200	28,200	0	
				1.	16,200	16,200	0	
				2.	12,000	12,000	0	
			2.		318,712	304,635	14,077	
				1.	318,712	304,635	14,077	245 1,495,000
								× 122 × 50 =
								256 6,938,000
								× 542 × 50 =
								170 × 122 1,037,000
								× 50 =
								170 × 542 × 50 4,607,000
								=
			3.		4,934	3,528	1,406	
				1.	780	780	0	
				2.	4,154	2,748	1,406	() 가 (+ 335,000 × 1 = 335,000
								() 가 (+ 670,000 × 1 = 670,000
								() 가 (+ 401,000 × 1 = 401,000
			4.	()	3,340	2,500	840	
				1.	3,340	2,500	840	가 280,000 × 3 = 840,000
			5.		27,864	27,864	0	
				1.	27,864	27,864	0	
		2.			35,218	34,455	763	
			1. []		11,278	10,515	763	
				1.	2,263	1,500	763	
				1.	2,263	1,500	763	(452,600 × 5) - 1,500,000= 763,000
			2.		550	550	0	

: 2 (:)

								()
				가				()
				1.	350	350	0	
				2.	200	200	0	
				3.	5,865	5,865	0	
				1.	5,865	5,865	0	
				4.	100	100	0	
				1.	100	100	0	
				5. []	2,500	2,500	0	
				1.	1,100	1,100	0	
				2.	1,400	1,400	0	
				2.	23,940	23,940	0	
				1.	5,520	5,520	0	
				1.	5,520	5,520	0	
				2.	550	550	0	
				1.	550	550	0	
				3.	750	750	0	
				1.	750	750	0	
				4.	120	120	0	
				1.	120	120	0	
				5.	17,000	17,000	0	
				1.	11,900	15,475	-3,575	$(392,500 \times 10) - 7,500,000 = -3,575,000$
				2.	5,100	1,525	3,575	$(5,100,000 \times 1) - 1,525,000 = 3,575,000$
				3.	375,385	210,005	165,380	
				1.	206,260	135,795	70,465	
				1.	206,260	135,795	70,465	
				1.	206,260	135,795	70,465	$2,150 \times 542 \times 50 = 58,265,000$
								$2,000 \times 122 = 12,200,000$
				2.	83,470	21,040	62,430	
				1.	53,630	0	53,630	

: 2 (:)

								()
				가				()
			1.	53,630	0	53,630	() 53,630,000 × 1 =	53,630,000
		2.		25,040	21,040	4,000		
			1.	25,040	21,040	4,000	() × 1) - 21,040,000 =	(25,040,000 4,000,000
		3.		4,800	0	4,800		
			1.	4,800	0	4,800	() 100,000 × 6 × 8 =	4,800,000
		3.		13,350	13,350	0		
			1.	13,350	13,350	0		
			1.	13,350	13,350	0		
		4.		72,305	39,820	32,485		
			1.	72,305	39,820	32,485		
			1.	72,305	39,820	32,485	() () 14,892,000 × 1 =	14,892,000
							() () 17,593,000 × 1 =	17,593,000
		4.		49,950	46,111	3,839		
		1.		6,750	6,750	0		
			1.	3,900	3,900	0		
			1.	3,000	3,000	0		
			2.	900	900	0		
		2.		2,850	2,850	0		
			1.	2,100	2,100	0		
			2.	750	750	0		
		2.		43,200	39,361	3,839		
			1.	38,750	34,911	3,839		
			1.	38,750	34,911	3,839	(38,120,000 × 1) - 34,285,000=	3,835,000
							(217,000 × 1) - 213,000=	4,000
		2.		4,450	4,450	0		
			1.	4,450	4,450	0		
		3.		218,214	197,494	20,720		
		1.		138,930	121,959	16,971		

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								()
				가				()
		1.			51,561	45,870	5,691	
		1.			2,500	1,500	1,000	
			1.		2,500	1,500	1,000	(10,000 × 250) - 1,000,000= 1,000,000
		2.			16,260	15,990	270	
			1.		16,260	15,990	270	(30,000 × 542) - 15,990,000= 270,000
		3.			750	750	0	
			1.		750	750	0	
		4.		()	5,451	3,630	1,821	
			1.		5,451	3,630	1,821	(5,451,000 × 1) - 3,630,000= 1,821,000
		5.	2		24,000	24,000	0	
			1.		16,800	16,800	0	
			2.		4,400	4,400	0	
			3.		400	400	0	
			4.		2,400	2,400	0	
		6.			2,000	0	2,000	
			1.		1,610	0	1,610	() (1-1) 1,000,000 × 1 = 1,000,000
								() (4-1) 610,000 × 1 = 610,000
			2.		390	0	390	() (4-1) 15,000× 26 × 1 = 390,000
		7.			600	0	600	
			1.		600	0	600	50,000 × 3 × 4 = 600,000
		2.			6,440	6,440	0	
			1.		6,440	6,440	0	
				1.	6,440	6,440	0	
		3. []			17,192	17,492	-300	
			1.		2,450	2,750	-300	
				1.	2,450	2,750	-300	(170,000 × 10) - 2,000,000= -300,000
			2.		200	200	0	
				1.	200	200	0	

: 2 (:)

								()
				가				()
			3.		1,530	1,530	0	
			1.		1,530	1,530	0	
			4. []	()	13,012	13,012	0	
			1.		11,760	11,760	0	
			2.		1,252	1,252	0	
		4.			4,500	4,500	0	
			1.		4,500	4,500	0	
			1.		4,500	4,500	0	
		5.			300	300	0	
			1.		300	300	0	
			1.		150	150	0	
			2.		150	150	0	
		6.			7,925	6,145	1,780	
			1.		5,620	5,620	0	
			1.		5,520	5,520	0	
			2.		100	100	0	
			2.		525	525	0	
			1.		525	525	0	
			3.		1,780	0	1,780	
			1.		1,780	0	1,780	() 17,800 × 100 = 1,780,000
		7.			51,012	41,212	9,800	
			1.		340	340	0	
			1.		340	340	0	
			2.		220	220	0	
			1.		220	220	0	
			3.		3,340	3,340	0	
			1.		3,340	3,340	0	
			4.		200	200	0	

: 2 (:)

								()
				가				()
				1.	200	200	0	
			5.		330	330	0	
				1.	120	120	0	
				2.	210	210	0	
			6.가		1,730	1,730	0	
				1.	1,520	1,520	0	
				2.	210	210	0	
			7.		1,030	1,030	0	
				1.	820	820	0	
				2.	210	210	0	
			8.		2,220	2,020	200	
				1.	1,200	1,000	200	가 (200,000 × 0) -200,000=
								가 (100,000 × 12) - 800,000= 400,000
				2.	600	600	0	
				3.	420	420	0	
			9.		1,200	1,000	200	
				1.	1,200	1,000	200	(100,000 × 12) - 1,000,000= 200,000
			10.		2,700	1,800	900	
				1.	2,700	1,800	900	(300,000 × 9 × 1) - 1,800,000= 900,000
			11.		2,000	2,000	0	
				1.	2,000	2,000	0	
			12.		11,377	8,277	3,100	
				1.	3,000	2,000	1,000	(250,000 × 12) - 2,000,000= 1,000,000
				2.	2,077	2,077	0	
				3.	6,300	4,200	2,100	(700,000 × 9) - 4,200,000= 2,100,000
			13.		2,925	2,925	0	
				1.	2,925	2,925	0	
			14.가		10,000	10,000	0	

: 2 (:)

								()		
				가				()		
				1.	9,000	9,000	0			
				2.	1,000	1,000	0			
				15.	6,000	6,000	0			
				1.	400	400	0			
				2.	4,600	4,600	0			
				3.	1,000	1,000	0			
				16.	5,000	0	5,000			
				1.	1,000	0	1,000	() × 2 =	500,000	1,000,000
				2.	550	0	550	() × 1 =	550,000	550,000
				3.	1,650	0	1,650	() × 2 =	225,000	450,000
								() =	500,000 × 1	500,000
								()	700,000 × 1 =	700,000
				4.	1,000	0	1,000	()	250,000 × 4 =	1,000,000
				5.	800	0	800	()	800,000 × 1 =	800,000
				17.	400	0	400			
				1.	220	0	220	() =	220,000 × 1	220,000
				2.	180	0	180	()	180,000 × 1 =	180,000
				2.	79,284	75,535	3,749			
				1.	18,690	19,290	-600			
				1.	7,500	8,100	-600			
				1.	7,500	8,100	-600	8,100,000=	(300,000 × 25) -	-600,000
				2.	500	500	0			
				1.	500	500	0			
				3.	80	80	0			
				1.	80	80	0			
				4.	3,450	3,450	0			
				1.	3,450	3,450	0			
				5.	5,000	5,000	0			

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								()
				가				()
				1.	3,000	3,000	0	
				2.	2,000	2,000	0	
			6.		2,160	2,160	0	
				1.	2,160	2,160	0	
		2.			27,449	29,660	-2,211	
			1.1	(1-6)	10,934	13,145	-2,211	
				1.	10,934	13,145	-2,211	(1,207,000 × 6) - 10,350,000= -3,108,000
								(6,678.18 × 550 × 1) - 2,750,000= 923,000
								(18,810 × 1) - 45,000= -26,000
			2.		16,515	16,515	0	
				1.	840	840	0	
				2.	15,675	15,675	0	
		3.			29,035	22,475	6,560	
			1.	()	2,125	2,475	-350	
				1.	600	600	0	
				2.	1,525	1,875	-350	(8,000 × 50) - 750,000= -350,000
			2.		20,000	20,000	0	
				1.	20,000	20,000	0	
			3.		1,200	0	1,200	
				1.	600	0	600	() 30,000 × 20 = 600,000
				2.	600	0	600	() 100,000 × 3 = 300,000
								() 150,000 × 2 = 300,000
			4.		5,710	0	5,710	
				1.	5,710	0	5,710	() 900,000 × 6 = 5,400,000
								() 1 2 155,000× 2 = 310,000
		4.			3,410	3,410	0	
			1.		3,410	3,410	0	
				1.	3,410	3,410	0	

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								()
				가				()
		5.			700	700	0	
			1.		700	700	0	
				1.	700	700	0	
4.					373,551	274,185	99,366	
	1.				320,565	248,627	71,938	
		1.			192,793	165,445	27,348	
			1.		18,100	18,100	0	
				1.	18,000	18,000	0	
				2.	100	100	0	
			2.		16,020	12,720	3,300	
				1.	12,000	12,000	0	
				2.	4,020	720	3,300	() (335,000 × 12) - 3,300,000 720,000 =
			3.		21,800	18,500	3,300	
				1.	18,000	18,000	0	
				2.	3,800	500	3,300	() (316,666 × 12 =) - 3,300,000 500,000 =
			4.		19,400	19,400	0	
				1.	18,000	18,000	0	
				2.	1,400	1,400	0	
			5.		14,000	14,000	0	
				1.	13,500	13,500	0	
				2.	500	500	0	
			6.		13,300	12,500	800	
				1.	12,000	12,000	0	
				2.	1,300	500	800	() (10,000 × 26 × 5) - 800,000 500,000 =
			7.		13,400	13,400	0	
				1.	12,000	12,000	0	
				2.	1,400	1,400	0	
			8.		12,100	12,100	0	

: 2 (:)

								()
				가				()
				1.	12,000	12,000	0	
				2.	100	100	0	
			9.		18,200	15,000	3,200	
				1.	12,000	12,000	0	
				2.	6,200	3,000	3,200	() (10,000 × 62 × 10) - 3,000,000 = 3,200,000
			10.		13,600	13,600	0	
				1.	13,500	13,500	0	
				2.	100	100	0	
			11.		6,300	6,300	0	
				1.	6,000	6,000	0	
				2.	300	300	0	
			12.		5,693	2,625	3,068	
				1.	4,806	2,394	2,412	() 2,030,000 × 1 = 2,030,000 () 382,000 × 1 = 382,000
				2.	400	0	400	400,000 × 1 = 400,000
				3.	487	231	256	() 109,000 × 1 = 109,000 () 85,000 × 1 = 85,000 () 25,000 × 1 = 25,000 () 37,000 × 1 = 37,000
			13.		7,200	7,200	0	
				1.	558	558	0	
				2.	3,600	3,600	0	
				3.	3,042	3,042	0	
			14.		1,680	0	1,680	
				1.	1,680	0	1,680	() 30,000 × 56 = 1,680,000
			15.		4,800	0	4,800	
				1.	4,800	0	4,800	() 100,000 × 6 × 8 = 4,800,000
			16.		7,200	0	7,200	

: 2 (:)

								()
				가				()
				1.	7,200	0	7,200	() 600,000 × 12 = 7,200,000
			2.		53,755	41,650	12,105	
			1.		11,088	11,088	0	
				1.	11,088	11,088	0	
			2.		17,627	9,522	8,105	
				1.	16,105	8,736	7,369	() 4,716,000 × 1 = 4,716,000
								() -244,000 × 1 = -244,000
								() 746,000 × 1 = 746,000
								() 344,500 × 1 = 345,000
								() 가 780,000 × 1 = 780,000
								() 176,000 × 1 = 176,000
								() 450,000 × 1 = 450,000
								() 10,000 × 20 × 2 = 400,000
				2.	1,522	786	736	() 312,000 × 1 = 312,000
								() 246,000 × 1 = 246,000
								() 105,000 × 1 = 105,000
								() 73,000 × 1 = 73,000
			3.		21,040	21,040	0	
				1.	21,040	21,040	0	
			4.	()	4,000	0	4,000	
				1.	4,000	0	4,000	() () 32,000 × 2 × 28 = 1,792,000
								() 42,000 × 50 = 2,100,000
								() 108,000 × 1 = 108,000
			3.		74,017	41,532	32,485	
				1. ()	1,712	1,712	0	
				1.	500	500	0	
				2.	600	600	0	
				3.	612	612	0	

: 2 (:)

								()
				가				()
			2.	()	36,612	21,720	14,892	
			1.		16,490	9,360	7,130	() 300,000 900,000 × 3 =
								() () 378 2,160,000 × 119 × 48 =
								() 3,800 × 119 4,070,000 × 9 =
			2.		20,122	12,360	7,762	() 1,940,500 × 4 7,762,000 =
			3.	()	35,693	18,100	17,593	
			1.		16,960	8,060	8,900	() 1,680,000 5,040,000 × 3 =
								() 3,500,000 1,750,000 × 2 =
								() 120,000 × 3 = 360,000
			2.		18,733	10,040	8,693	() 2,600,000 × 3 = 7,800,000
								() 600,000 × 1 = 600,000
								() 292,030 × 1 = 293,000
		2.			12,300	12,300	0	
		1.			12,300	12,300	0	
		1.			12,300	12,300	0	
			1.		4,000	4,000	0	
			2.		300	300	0	
			3.		8,000	8,000	0	
		3.			40,686	13,258	27,428	
		1. []			40,686	13,258	27,428	
		1.			5,600	5,600	0	
			1.		5,600	5,600	0	
		2.			950	950	0	
			1.		950	950	0	
		3.			1,708	1,708	0	
			1.		1,708	1,708	0	
		4.		1	5,000	5,000	0	
			1.		4,600	4,600	0	

: 2 (:)

								()
				가				()
				2.	400	400	0	
			5.		1,900	0	1,900	
				1.	1,900	0	1,900	() 95,000 1,900,000 x 20 =
			6. KCOO		7,002	0	7,002	
				1.	7,002	0	7,002	() 8,000 x 9 x 40 = 2,880,000 () 8,000 x 8 x 41.75 = 2,672,000 () 1,450,000 x 1 = 1,450,000
			7.		12,026	0	12,026	
				1.	10,871	0	10,871	() 9,417,000 9,417,000 x 1 = () 가 431,000 431,000 x 1 = 431,000 () 323,000 x 1 = 323,000 () 700,000 x 1 = 700,000
				2.	1,155	0	1,155	() 545,000 x 1 = 545,000 () 109,000 x 1 = 109,000 () 76,000 x 1 = 76,000 () 425,000 x 1 = 425,000
			8. []		600	() 0	600	
				1.	600	0	600	() 350,000 x 1 = 350,000 () 250,000 x 1 = 250,000
			9.		5,500) 0	5,500	
				1.	5,500	0	5,500	() 1,000,000x 3 = 3,000,000 () 500,000x 5 = 2,500,000
			10.	() () 400	400	0	400	
				1.	400	0	400	() 200,000 x 1 = 200,000 () 100,000 x 2 = 200,000
5.					333,497	249,807	83,690	
			1.		9,640	9,640	0	
				1.	9,640	9,640	0	

: 2 (:)

								()
				가				()
			1.		2,920	2,920	0	
				1.	290	290	0	
				2.	200	200	0	
				3.	2,330	2,330	0	
				4.	100	100	0	
			2.		1,430	1,430	0	
				1.	1,330	1,330	0	
				2.	100	100	0	
			3.		260	260	0	
				1.	260	260	0	
			4.		2,160	2,160	0	
				1.	2,060	2,060	0	
				2.	100	100	0	
			5.		130	130	0	
				1.	80	80	0	
				2.	50	50	0	
			6.		2,740	2,740	0	
				1.	2,740	2,740	0	
			2.		17,180	13,820	3,360	
			1.		6,820	3,460	3,360	
				1.	100	100	0	
				1.	100	100	0	
				2.	6,720	3,360	3,360	
				1.	6,720	3,360	3,360	(10,000× 56 × 12) - 3,360,000= 3,360,000
			2.		6,320	6,320	0	
				1.	840	840	0	
				1.	100	100	0	
				2.	500	500	0	

: 2 (:)

								()
				가				()
				3.	240	240	0	
			2.		5,480	5,480	0	
				1.	5,480	5,480	0	
		3.			4,040	4,040	0	
			1.		3,900	3,900	0	
				1.	3,900	3,900	0	
			2.		140	140	0	
				1.	140	140	0	
		3.			101,030	76,100	24,930	
			1.		101,030	76,100	24,930	
				1.	17,880	17,880	0	
				1.	11,880	11,880	0	
				2.	6,000	6,000	0	
			2.		29,900	29,900	0	
				1.	29,000	29,000	0	
				2.	900	900	0	
			3.		600	600	0	
				1.	600	600	0	
			4.		5,700	5,700	0	
				1.	1,200	1,200	0	
				2.	1,000	1,000	0	
				3.	3,500	3,500	0	
			5.		4,320	4,320	0	
				1.	4,320	4,320	0	
			6.		1,200	1,200	0	
				1.	1,200	1,200	0	
			7.		5,000	5,000	0	
				1.	1,200	1,200	0	

: 2 (:)

								()
				가				()
				2.	1,800	1,800	0	
				3.	2,000	2,000	0	
				8.	11,500	11,500	0	
				1.	10,360	10,360	0	
				2.	1,140	1,140	0	
				9.	16,930	0	16,930	
				1.	16,930	0	16,930	()1 1,400,000 2,800,000 × 2 =
								()2 1,125,000 2,250,000 × 2 =
								()3 1,600,000 3,200,000 × 2 =
								()4 1,150,000 2,300,000 × 2 =
								()5 1,600,000 3,200,000 × 2 =
								()6 1,060,000× 3 3,180,000 =
				10.	3,000	0	3,000	
				1.	2,350	0	2,350	() 50,000 750,000 × 15 =
								() 200,000 × 8 1,600,000 =
				2.	250	0	250	()가 250,000 × 1 = 250,000
				3.	400	0	400	() 80,000 × 5 400,000 =
				11. 가	5,000	0	5,000	
				1.	5,000	0	5,000	() 200,000 3,000,000 × 15 =
								() 2,000,000 2,000,000 × 1 =
				4.	35,247	35,247	0	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
				1.	1,200	1,200	0	
				2.	34,047	34,047	0	
				1.	29,037	29,037	0	
				1.	3,000	3,000	0	
				2.	5,200	5,200	0	

: 2 (:)

								()
				가				()
				3.	19,637	19,637	0	
				4.	1,200	1,200	0	
				2.	4,910	4,910	0	
				1.	2,750	2,750	0	
				2.	2,160	2,160	0	
				3.	100	100	0	
				1.	100	100	0	
				5.	170,400	115,000	55,400	
				1.	170,400	115,000	55,400	
				1.	38,500	38,500	0	
				1.	38,500	38,500	0	
				2.	500	500	0	
				1.	500	500	0	
				3.	15,000	15,000	0	
				1.	10,000	10,000	0	
				2.	5,000	5,000	0	
				4. 가	11,000	11,000	0	
				1.	11,000	11,000	0	
				5.	53,220	50,000	3,220	
				1.	16,775	30,000	-13,225	$(16,775,000 \times 1) - 30,000,000 = -13,225,000$
				2.	36,445	20,000	16,445	$\frac{9}{20,000,000} (1,584,525 \times 23) - 16,445,000 =$
				6.	30,000	0	30,000	
				1.	12,400	0	12,400	$(\quad) \times 1 = 12,400,000$
				2.	17,600	0	17,600	$(\quad) \times 11 = 11 \times 1,600,000 = 17,600,000$
				7.	20,200	0	20,200	
				1.	20,200	0	20,200	$\times 1 = 20,200,000$
				8.	1,980	0	1,980	
				1.	1,980	0	1,980	$= 1,980,000 \times 1 = 1,980,000$

: 2 (:)

								()
				가				()
6.					330,547	315,523	15,024	
	1.				135,606	121,532	14,074	
		1.			50,996	50,996	0	
			1.		9,902	9,902	0	
				1.	6,110	6,110	0	
				2.	3,792	3,792	0	
		2.			21,250	21,250	0	
			1.		2,000	2,000	0	
			2.		19,250	19,250	0	
		3.			19,844	19,844	0	
			1.		13,174	13,174	0	
			2.		520	520	0	
			3.		5,750	5,750	0	
			4.		400	400	0	
		2.			2,130	880	1,250	
			1.		180	180	0	
				1.	180	180	0	
			2.		1,950	700	1,250	
				1.	1,950	700	1,250	() (10,000 × 195) - 700,000= 1,250,000
		3.			82,480	69,656	12,824	
			1.		7,800	7,800	0	
				1.	7,800	7,800	0	
			2.		16,254	10,766	5,488	
				1.	476	476	0	
				2.	5,988	4,800	1,188	(20,000 × 2 × 149.7) - 4,800,000= 1,188,000
				3.	9,790	5,490	4,300	(10,000 × 15 × 33.266) - 2,790,000= 2,200,000
								(15,000 × 15 × 21.33) - 2,700,000= 2,100,000
		3.			6,944	6,644	300	

: 2 (:)

								()
				가				()
				1.	6,944	6,644	300	(100,000 × 7) - 300,000 400,000=
			4.		29,020	24,924	4,096	
				1.	18,400	17,400	1,000	(4,000,000 × 4) - 1,000,000 15,000,000=
				2.	7,200	6,400	800	(1,700,000 × 4) - 800,000 6,000,000=
				3.	3,420	1,124	2,296	(360,000 × 4) - 640,000 800,000=
								(28,333.33 × 12) 100,000 - 240,000=
								389,000 × 4 = 1,556,000
			5.		8,687	7,243	1,444	
				1.	620	620	0	
				2.	8,067	6,623	1,444	(1,222,000 × 2) - 1,444,000 1,000,000=
			6.		600	600	0	
				1.	600	600	0	
			7.		938	936	2	
				1.	938	936	2	(234,500 × 4) - 936,000= 2,000
			8.		1,647	1,647	0	
				1.	1,647	1,647	0	
			9.		100	100	0	
				1.	100	100	0	
			10.		2,350	2,150	200	
				1.	600	600	0	
				2.	1,550	1,350	200	(24,000 × 50 × 1) - 1,000,000= 200,000
				3.	200	200	0	
			11.		900	600	300	
				1.	900	600	300	(450,000 × 2) - 600,000= 300,000
			12.		250	250	0	
				1.	250	250	0	
			13.		1,037	600	437	
				1.	1,037	600	437	(30,000 × 34.56 × 1) - 600,000= 437,000

: 2 (:)

								()
				가				()
			14.		4,067	4,060	7	
			1.		4,067	4,060	7	(176,750 × 4) - 700,000= 7,000
			15.		100	100	0	
			1.		100	100	0	
			16.		48	48	0	
			1.		48	48	0	
			17.		1,188	1,188	0	
			1.		1,188	1,188	0	
			18.		550	0	550	
			1.		550	0	550	275,000 × 2 = 550,000
		2.			187,117	186,167	950	
		1.			187,117	186,167	950	
			1.		200	200	0	
			1.		200	200	0	
			2.		65,703	65,523	180	
			1.		40,000	40,000	0	
			2.		15,240	15,240	0	
			3.		10,463	10,283	180	(30,000 × 12) - 180,000= 180,000
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
			4.		8,174	9,520	-1,346	
			1.		8,174	9,520	-1,346	(176,680 × 8)-2,100,000 = -686,000
								(165,000 × 8)-1,980,000 = -660,000
			5.		53,330	51,614	1,716	
			1.		503	503	0	
			2.		52,827	51,111	1,716	(1,764,850 × 20) - 33,581,000= 1,716,000
			6.		1,800	1,800	0	
			1.		1,800	1,800	0	

: 2 (:)

								()
				가				()
			7.		1,500	1,500	0	
			1.		1,500	1,500	0	
			8.		38,676	38,276	400	
			1.		33,855	33,855	0	
			2.		2,808	2,808	0	
			3.		400	0	400	200,000 × 2 = 400,000
			4.		1,613	1,613	0	
			9.		16,734	16,734	0	
			1.		15,796	15,796	0	
			2.		200	200	0	
			3.		738	738	0	
		3.			7,824	7,824	0	
		1.			1,494	1,494	0	
		1.			1,494	1,494	0	
		1.			294	294	0	
		2.			1,200	1,200	0	
		2.			6,330	6,330	0	
		1.			2,100	2,100	0	
		1.			2,100	2,100	0	
		2.			1,400	1,400	0	
		1.			600	600	0	
		2.			800	800	0	
		3.			1,200	1,200	0	
		1.			400	400	0	
		2.			800	800	0	
		4.			1,630	1,630	0	
		1.			1,080	1,080	0	
		2.			550	550	0	

: 2 (:)

								()
				가				()
7.					9,919	5,000	4,919	
	1.				9,919	5,000	4,919	
		1.			9,919	5,000	4,919	
			1.		5,000	5,000	0	
				1.	5,000	5,000	0	
			2.		4,919	0	4,919	
				1.	4,919	0	4,919	4,919,000 × 1 = 4,919,000
					2,246,382	1,824,466	421,916	