			:	1				()
								()	
				가				()	
1.					486,535	362,004	124,531		
	1.				479,185	362,004	117,181		
		1.			479,185	362,004	117,181		
			1.		479,185	362,004	117,181		
				1.	362,004	362,004	0		
				2.	117,181	0	117,181	() : 1,280,000 × 1 =	
								() : 41,200,000 41,200,000 × 1 =	
								() 4 1,248,000 × 1 = 1,248,000	
								() : 11,348,000 × 1 =	
								() : 8,091,000 × 1 =	
								: 21,040,000 × 1 21,040,000	
								() : 2,625,000 × 1 2,625,000	
								() : 3,592,000 × 1 =	
								() : 5,100,000 × 1 =	
								() : 4,980,000 × 1 = 4,980,000	
								()2019 : 1,980,000 × 1 =	
								()2019 (1,650,000): 1,650,000 × 1 =	
								() () 10,050,000 : 10,050,000 × 1 =	
								() : 2,997,000 2,997,000 × 1 =	
	2.	1			7,350	O	7,350		
		1.			7,350	O	7,350		
			1.		7,350	O	,		
			:	1.	7,350	o	7,350	() : 7,350,000 7,350,000	
2.	1	1		<u> </u>	689,620	690,108	-488		
	1.				682,808	683,308	-500		
		1.			682,808	683,308	-500		
			1.		194,378	194,378	0		
			•	1.	194,378	194,378	0		

			:	1				(:
				1				()
				가				, ,
			2.		441,810	441,810	0	
				1.	441,810	441,810	0	
			3.		42,420	42,420	0	
				1.	42,420	42,420	0	
			4.		0	500	-500	
				1.	0	500	-500	: -500,000 × 1 = -500,000
			5.		4,200	4,200	0	
				1.	4,200	4,200	0	
	2.			1	6,812	6,800	12	
		1.			6,212	6,200	12	
			1.		6,212	6,200	12	
				1.	6,212	6,200	12	: (450,000 × 12) - 5,400,000+12,000 =
		2.		1	600	600	0	
			1.		300	300	0	
				1.	300	300	0	
			2.	1	300	300	0	
				1.	300	300	0	
3.	1	I	1	1	52,208	21,000	31,208	
	1.				52,208	21,000	31,208	
		1.			52,208	21,000	31,208	
			1.		52,208	21,000	31,208	
				1.	52,208	21,000	31,208	(): 31,208,490 × 1 = 31,208,000
		<u> </u>	1	<u> </u>	1,228,363	1,073,112	155,251	

		:		1				(:)
								()
				가				()
1.					8,840	8,840	0	
	1.				1,000	1,000	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
	2.	1			7,840	7,840	0	
		1.			2,740	2,740	0	
			1.		2,740	2,740	0	
				1.	140	140	0	
				2.	2,600	2,600	0	
		2.			5,100	5,100	0	
			1.		3,900	3,900	0	
				1.	1,200	1,200	0	
				2.	1,500	1,500	0	
				3.	1,200	1,200	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
2.		/			278,471	216,918	61,553	
	1.				197,376	197,376	0	
		1.			197,376	197,376	0	
			1.		180,313	180,313	0	
				1.	12,168	12,168	0	
				2.	7,020	7,020	0	
				3.	161,125	161,125	0	
			2.		3,000	3,000	0	
				1.	3,000	3,000	0	
			3.		14,063	14,063	0	
				1.	14,063	14,063	0	
				1.	14,063	14,063	0	

()		
()	1	13,003,000

	:		1				ı			(:)
			가						()	
				200		2000	, ,	200,000 4		200, 000
			1.	200) 200,000 × 1 =	<u> </u>	200,000
		2가		124	(
			1.	124	(124	()) 124,000 × 1 =	:	124,000
		3.	()	5,800	(5,800				
			1.	5,800	(5,800	(200,000 ×		800,000
							()	50,000 × 5	× 20	5,000,000
		4.		1,600	(1,600				
			1.	1,600	(1,600	() × 40 =		40,000	1,600,000
		5.	()	13,320	(13,320				
			1.	1,920	(1,920	() 32,000 × 60 =	=	1,920,000
			2.	11,400) (11,400	()	105,000 × 2	× 20 =	4,200,000
							() 18,000 × 20 >	< 20 =	7,200,000
		6.		500	(500				
			1.	500	(500	() 100,000 × 5	=	500,000
		7가		3,705				· · · · · · · · · · · · · · · · · · ·		
			1.	525) 105,000 × 5 =		525,000
			2.	3,180) 42,400 × 15 >		3,180,000
			2.					, 42,400 x 13 x		3, 180,000
		8.		6,096		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
			1.	4,096						4,096,000
			2.	2,000	(2,000	(100,000 × 20	=	2,000,000
		9.		1,575	(1,575				
			1.	1,575	(1,575	(105,000 × 3	× 5 =	1,575,000
		10.		3,040	(3,040				
			1.	3,040	(3,040	(1,520,000 × 2	=	3,040,000
		11.		1,000	(1,000				
			1.	1,000	(1,000	(100,000 × 10	=	1,000,000
		12.	1	4,240	(4,240				
			1.	1,000	(1,000	()	10,000 × 1	00 =	1,000,000

		:		1						(:)
									()	
				가						
				2.	1,200	0	1,200	()	, 100,000 × 12	1,200,000
				3.	2,040	0	2,040	() × 10 =	140,000	1,400,000
							·	()	80,000 × 8 =	640,000
			13.		7,350	0	7,350			
				1.	7,350	0	7,350	()	35,000 × 10 =	350,000
							•	()	3,400 × 10 × 150 =	5,100,000
								()	1,900,000 × 1 =	1,900,000
		2.	1		4,320	4,320	0			
			1.		4,320	4,320	0			
				1.	4,320	4,320	0			
3.			1		190,125	133,503	56,622			
	1.				126,193	73,121	53,072			
		1.			54,570	21,570	33,000			
			1.		400	400	0			
				1.	400	400	0			
			2.		13,350	13,350	0			
				1.	13,350	13,350	0			
			3. ()	1,800	1,800	0			
				1.	1,800	1,800	0			
			4.		6,020	6,020	0			
				1.	5,400	5,400	0			
				2.	620	620	0			
			5.	()	33,000	0	33,000			
				1.	33,000	0	33,000	× 2 =	() 16,500,000	33,000,000
		2.	ı		235	235	0			
			1.		235	235	0			
				1.	235	235	0			
		3.	1	1	6,110	6,110	0			
		3.			6,110	6,110	0			

	:		1				(:)
	ı	T					()
			가				()
		1.		6,110	6,110	0	
			1.	360	360	0	
			2.	2,750	2,750	0	
			3.	3,000	3,000	0	
	4.			11,800	11,800	0	
		1.		4,800	4,800	0	
			1.	800	800	0	
			2.	4,000	4,000	0	
		2.		1,000	1,000	0	
			1.	1,000	1,000	0	
		3.	()	6,000	6,000	0	
			1.	3,000	3,000	0	
			2.	3,000	3,000	0	
	5.			254	0	254	
		1.		254	0	254	
			1.	254	0	254	254,000 × 1 = 254,000
	6.			1,430	1,430	0	
		1.		1,430	1,430	0	
			1.	600	600	0	
			2.	830	830	0	
	7.			6,172	2,580	3,592	
		1.		2,580	2,580	0	
			1.	2,580	2,580	0	
		2.	() 3,592	0		
			1.	3,592	0	3,592	() , , 3,592,000 × 1 = 3,592,000
	8.			45,622	29,396	16,226	
		1.		5,542	5,542	0	
			1.	300	300	0	

		:		1							(:)
2.	T									()		
3. 900 900 0 4. 1,842 1,842 0 5. 900 000 0 2. 160 160 0 1. 160 160 0 3. 300 300 0 4. 5,890 5,890 0 1. 4,450 4,450 0 2. 1,540 1,540 0 5. 3 6,750 6,750 0 6. 1,020 1,020 0 1. 980 960 0 2. 60 60 0 7. 440 440 0 8. 4,334 4,334 0 1. 4,334 4,334 0 9. 1,600 1,600 0 1. 1,600 1,600 0 1. 1,600 1,600 0 1. 1,600 1,600 0 1. 3,200 3,200 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. () 12,566 0 11. (1,348,000 ×1 = 11,348,000				가						,		
4.				2.	1,900	1,900	0					
5. 600 600 0 2. 160 180 0 1. 180 180 0 3. 300 300 0 4. 5,990 5,990 0 1. 4,450 4,450 0 2. 1,540 1,540 0 5. 3 6,750 6,750 0 1. 6,750 6,750 0 6. 1,020 1,020 0 2. 60 60 0 7. 440 440 0 1. 4,394 4,394 0 9. 1,600 1,600 0 1. 1,600 1,600 0 1. 1,000 0 1. 1,000 1,600 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 1. 1,266 0 1,000 0 0 0 1. 1,266 0 1,000 0 0 0 1. 1,266 0 1,000 0 0 0 0 1. 1,266 0 1,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				3.	900	900	0					
2.				4.	1,842	1,842	0					
1. 160 160 0 3. 300 300 0 1. 300 300 0 4. 5,990 5,990 0 1. 4,450 4,450 0 2. 1,540 1,540 0 5. 3 6,750 6,750 0 1. 6,750 6,750 0 6. 1,020 1,020 0 1. 960 980 0 2. 60 60 0 7. 440 440 0 8. 4,394 4,394 0 1. 4,394 4,394 0 9. 1,600 1,600 0 1. 1,600 1,600 0 1. 1,600 1,600 0 1. 3,200 3,200 0 11. () 12,596 0 12,596 1. 1,348,000 × 1 = 11,348,000 1,348,000 × 1 = 11,348,000 0 1. 1,348,000 1,348 () 1,348,000 × 1 = 11,348,000 0 1. 1,348,000 1,348 () 1,348,000 × 1 = 11,348,000 0 1. 1,348,000 1,348 () 1,348,000 × 1 = 11,348,000 0				5.	600	600	0					
3.			2.		160	160	0					
1. 300 300 0 4. 5,990 5,990 0 1. 4,460 4,460 0 5. 3 6,760 6,750 0 1. 6,760 6,750 0 1. 960 960 0 2. 60 60 0 7. 440 440 0 8. 4,394 4,394 0 1. 4,394 4,394 0 9. 1,600 1,600 0 1. 1,600 0 1. 1,600 1,600 0 1. 3,200 3,200 0 11. () 12,596 0 12,596 1. 1,348,000 x 1 = 11,348,000 x 1 = 11,348,000 x 1 = 11,348,000 x 1 = 1,248,000				1.	160	160	0					
4. 5,990 5,990 0 1. 4,480 4,480 0 2. 1,540 1,540 0 5. 3 6,750 6,750 0 1. 6,750 6,750 0 1. 980 980 0 2. 66 60 0 7. 440 440 0 8. 4,394 4,394 0 1. 4,394 4,394 0 9. 1,600 1,600 0 1. 1,600 1,600 0 1. 3,200 3,200 0 11. () 12,596 0 12,596 11. () 1,348 () 11,348,000 x 1 = 11,348,000			3.		300	300	0					
1. 4,450 4,450 0 2. 1,540 1,540 0 5. 3 6,750 6,750 0 1. 6,750 6,750 0 6. 1,020 1,020 0 1. 960 960 0 2. 60 60 0 7. 440 440 0 8. 4,394 4,394 0 9. 1,600 1,600 0 10. 3,200 3,200 0 11. 3,200 3,200 0 11. 1,248 0 11,348 11,348,000 ×1 11,348,000 ×1 11,248,000 ×1 1,248,000 ×1 1,248,000 ×1 1,248,000 ×1 1,248,000 ×1 = 1,248,000				1.	300	300	0					
2.			4.		5,990	5,990	0					
5. 3 6,750 6,750 0 1. 6,750 6,750 0 6. 11,020 1,020 0 1. 960 960 0 2. 60 60 0 7. 440 440 0 1. 440 440 0 8. 4,394 4,394 0 1. 4,394 4,394 0 9. 1,600 1,600 0 10. 3,200 3,200 0 11. 1,600 0 11. 1,600 0 11. 1,248 0 11,348 0 11,348 0 11,348,000 × 1 = 11,348,000 1,248,000 × 1 = 11,248,000				1.	4,450	4,450	0					
1. 6,750 6,750 0 6. 1,020 1,020 0 1. 960 960 0 2. 60 60 0 7. 440 440 0 8. 4,394 4,394 0 9. 1,600 1,600 0 1. 1,600 1,600 0 1. 3,200 3,200 0 1. 3,200 3,200 0 1. () 12,596 0 12,596 1. 11,348 0 11,348 () 11,348,000 x 1 = 11,348,000 2 1				2.	1,540	1,540	0					
6.			5. 3		6,750	6,750	0					
1. 960 960 0 2. 60 60 0 7. 440 440 0 1. 440 440 0 8. 4,394 4,394 0 9. 1,600 1,600 0 10. 3,200 3,200 0 11. 1,596 0 12,596 11. 11,348 0 11,348 11,348,000 x 1 = 11,348,000 2. 1,248 0 1,248 0 1,248 0 1,248,000 x 1 = 1,248,000				1.	6,750	6,750	0					
2. 60 60 0 7. 440 440 0 1. 440 440 0 8. 4,394 4,394 0 9. 1,600 1,600 0 1. 1,600 1,600 0 10. 3,200 3,200 0 11. () 12,596 0 12,596 1. 11,348 0 11,348 () 11,348,000 x 1 = 11,348,000			6.		1,020	1,020	0					
7.				1.	960	960	0					
1. 440 440 0 8. 4,394 4,394 0 9. 1,600 1,600 0 10. 1,600 1,600 0 10. 3,200 3,200 0 11. () 12,596 0 12,596 1. 11,348 0 11,348 () 11,348,000 x 1 = 11,348,000 2. 1,248 0 1,248 () 1,248,000 x 1 = 1,248,000				2.	60	60	0					
8.			7.		440	440	0					
1. 4,394 4,394 0 9. 1,600 1,600 0 10. 3,200 3,200 0 11. 3,200 3,200 0 11. () 12,596 0 12,596 1. 11,348 0 11,348) 11,348,000 x 1 = 11,348,000 2. 1,248 0 1,248) 1,248,000 x 1 = 1,248,000				1.	440	440	0					
9.			8.		4,394	4,394	0					
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$				1.	4,394	4,394	0					
10. 3,200 3,200 0 1. 3,200 3,200 0 11. () 12,596 0 12,596 1. 11,348 0 11,348 () 11,348,000 x 1 = 11,348,000 2. 1,248 0 1,248 () 1,248,000 x 1 = 1,248,000			9.		1,600	1,600	0					
1. 3,200 3,200 0 11. () 12,596 0 12,596 1. 11,348 0 11,348 () 11,348,000 x 1 = 11,348,000 2. 1,248 0 1,248 () 1,248,000 x 1 = 1,248,000				1.	1,600	1,600	0					
11. () 12,596			10.		3,200	3,200	0					
1. 11,348 0 11,348 () 11,348,000 x 1 = 11,348,000 2. 1,248 0 1,248 () 1,248,000 x 1 = 1,248,000				1.	3,200	3,200	0					
2. 1,248 0 1,248 () 1,248,000 x 1 = 1,248,000			11.	() 12,596	0	12,596					
1,240 U 1,240 () 1,240,000 x 1 = 1,240,000					11,348	0	11,348	()	11,348,000 × 1	=	1	1,348,000
12. () 1,980 0 1,980				2.	1,248	0	1,248	()	1,248,000 ×	1 =		1,248,000
			12.	() 1,980	0	1,980					

1.	312,000
1.	312,000
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	312,000
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	1,000,000
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	668,000
2. 63,932 60,382 3,550 1. 10,320 15,320 -5,000 1. 1,000 6,000 -5,000 1. 1,000 6,000 -5,000 2. 2,780 2,780 0 1. 2,780 2,780 0 3. 1,500 1,500 0 1. 1,500 1,500 0 4. 4,860 4,860 0 1. 4,860 4,860 0 1. 1,800 180 0	
2. 63,932 60,382 3,550 1. 10,320 15,320 -5,000 1. 1,000 6,000 -5,000 1. 1,000 6,000 -5,000 2. 2,780 2,780 0 1. 2,780 2,780 0 3. 1,500 1,500 0 1. 1,500 1,500 0 4. 4,860 4,860 0 5. 180 180 0	1,170,000
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	480,000
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	
2.	
1. 2,780 2,780 0 3. 1,500 1,500 0 1. 1,500 1,500 0 4. 4,860 4,860 0 1. 4,860 4,860 0 5. 180 180 0 1. 180 180 0	-5,000,000
3. 1,500 1,500 0 1. 1,500 1,500 0 4. 4,860 4,860 0 1. 4,860 4,860 0 5. 180 180 0 1. 180 180 0	
1. 1,500 1,500 0 4. 4,860 4,860 0 1. 4,860 4,860 0 5. 180 180 0 1. 180 180 0	
4. 4,860 4,860 0 1. 4,860 4,860 0 5. 180 180 0 1. 180 180 0	
1. 4,860 4,860 0 5. 180 180 0 1. 180 180 0	
5. 180 180 0 1. 180 180 0	
1. 180 180 0	
1. 180 180 0	
2. 52,470 42,420 10,050	
1. 11,930 11,930 0	
1. 11,930 11,930 0	
2가 17,470 0	
1. 17,470 0	
3. 3,220 0	
1. 3,220 0	
4. 9,800 9,800 0	
1. 9,800 9,800 0	
5. () 10,050 0 10,050	

		:		1					(:)
								()	
				가				()	
				1.	10,050	0	10,050	() 1,600,000 × 3 =	4,800,000
							•	() 43,134 × 67 =	2,890,000
							·	() 2,360,000 × 1	2,360,000
		3.		1	0	1,500	-1,500		
			1.		0	500	-500		
				1.	0	500	-500	-500,000 × 1 =	-500,000
			2.	1	0	1,000	-1,000		
				1.	0	1,000	-1,000	-1,000,000 × 1 =	-1,000,000
		4.		<u> </u>	1,142	1,142	0		
			1.		1,142	1,142	0		
				1.	1,142	1,142	0		
4.			<u> </u>	1	496,463	456,510	39,953		
	1.				485,063	445,210	39,853		
		1.			450,232	439,510	10,722		
			1.		3,400	3,400	0		
				1.	3,400	3,400	0		
			2.		436,110	436,110	0		
				1.	436,110	436,110	0		
			3.	()	2,625	0	2,625		
				1.	2,394	0	2,394	() 2,394,000 × 1 =	2,394,000
				2.	231	0	231	/ /	231,000
			4.	() 5,100	0	5,100		
				1.	1,000	0	1,000	() () 1,000,000 × 1 =	1,000,000
				2.	4,100	0		/ \ 10.000	4,000,000
								() 100,000 × 1 =	100,000
			5.	() 2,997	0	2,997		
				1.	2,997	0	2,997	() 1,498,500 × 2 =	2,997,000
		2.	I	1	34,831	5,700	29,131		
		2.		1.				1,498,500 × 2 =	2,997,00

		:		1				((:)
				I	-			()	
				가					
			1.	()	5,700	5,700	0		
				1.	5,700	5,700	0		
			2.	()	29,131	0	29,131		
				1.	7,326	0	7,326	() 3,663,000 × 2	7,326,000
				2.	3,904	0	3,904	32,000 × 30 =	960,000
							İ	32,000 × 2 × 46 =	2,944,000
				3.	17,136	0	17,136	5,000,000 × 2 =	10,000,000
								1,000,000 × 2 =	2,000,000
								3,000 ∃ × 30 × 46 =	4,140,000
							•	498,000 × 2 =	996,000
				4.	765	0	765	() 4 765,000 × 1	765,000
	2.			J.	11,400	11,300	100		
		1.			11,400	11,300	100		
			1.		11,400	11,300	100		
				1.	3,100	2,300	800	-400,000 × 1 =	-400,000
								700,000 × 1 =	700,000
								500,000 x 1 =	500,000
				2.	8,300	9,000	-700	-700,000 × 1 =	-700,000
5.				<u> </u>	37,591	30,202	7,389		
	1.				14,170	14,170	0		
		1.			14,170	14,170	0		
			1.		910	910	0		
				1.	910	910	0		
			2.		1,610				
				1.	1,610				
			3.		100				
				1.	100				
			4.		4,500				
			7.		7,500	7,500			

	:		1	1				(:)
							()	
			가				()	
			1.	4,400	4,400	0		
			2.	100	100	0		
		5.		360	360	0		
			1.	260	260	0		
			2.	100	100	0		
		6.		2,200	2,200	0		
			1.	2,100	2,100	0		
			2.	100	100	0		
		7.		1,000	1,000	0		
			1.	1,000	1,000	0		
		8.		3,490	3,490	0		
			1.	3,490	3,490	0		
2.					1,432	7,389		
	1.			2,129	1,000	1,129		
		1.		1,000	1,000	0		
			1.	1,000	1,000	0		
		2.		1,129	C	1,129		
			1.	1,129	C	1,129	578,000 × 1 =	578,000
							551,000 × 1 =	551,000
	2.			6,692	432	6,260		
		1.		432	432	0		
			1.	128	128	0		
			2.	304	304	0		
		2.	() 1,280	C	1,280		
			1.	180	C	180	() 18,000 × 10 =	180,000
			2.	1,100	C	1,100	() 110,000 × 10 =	1,100,000
		3.	() 4,980	C	4,980		
			1.	4,980	C	4,980	() 4,980,000 × 1 =	4,980,000
 _	_							

		:		1				(:)
								()
				가				()
	3.				8,600	8,600	0	
		1.			2,900	2,900	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
			2.		400	400	0	
				1.	400	400	0	
		2.			5,700	5,700	0	
			1.		5,700	5,700	0	
				1.	5,700	5,700	0	
	4.				6,000	6,000	0	
		1.			6,000	6,000	0	
			1.PC		5,000	5,000	0	
				1.	5,000	5,000	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
6.					216,873	227,139	-10,266	
	1.				44,186	43,056	1,130	
		1.				37,538	1,130	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		7,182	6,052	1,130	
				1.	3,930	2,800	1,130	113,000 × 10 = 1,130,000
				2.	3,252	3,252	0	
			3.		6,500	6,500	0	
				1.	4,500	4,500	0	
				2.	2,000	2,000	0	
			4.		9,867	9,867	0	
				1.	9,867	9,867	0	

		:		1				(:)
	71						()	
			_	71	200	200	0	
			5.	Г.	300			
				1.	300			
			6.		91			
				1.	91	91	0	
			7.		300	300	0	
				1.	300	300	0	
			8.		12,996	12,996	0	
				1.	12,396	12,396	0	
				2.	600	600	0	
			9.		432	432	0	
				1.	432	432	0	
		2.		5,518	5,518	0		
			1.		5,518	5,518	0	
				1.	3,118	3,118	0	
				2.	1,440	1,440	0	
				3.	360	360	0	
				4.	600	600	0	
=	2.			<u> </u>	171,687	182,883	-11,196	
		1.			171,687	182,883	-11,196	
			1.		55,685	56,127	-442	
				1.	37,958	38,400	-442	-442,000 × 1 = -442,000
				2.	9,000	9,000	0	
				3.	8,727	8,727	0	
			2.		45,224	45,224	0	
				1.	40,600			
				2.	3,064			
				3.	1,560			
			3.		8,232			
			Ŭ.		0,202	0,202	·	

	: 1					(:)		
	가							()
				1.	8,232	8,232	0	
			4.		34,486	45,240	-10,754	
				1.	34,486	45,240	-10,754	-1,075,400 × 10 = -10,754,000
			5.		3,000	3,000	0	
				1.	3,000	3,000	0	
			6.		25,060	25,060	0	
				1.	21,900	21,900	0	
				2.	2,200	2,200	0	
				3.	960	960	0	
	3.				1,000	1,200	-200	
		1.			1,000	1,200	-200	
			1.		1,000	1,200	-200	
				1.	1,000	1,200	-200	-100,000× 2 -200,000
					1,228,363	1,073,112	155,251	