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				가						
1.					322,287	353,235	-30,948			
	1.				322,287	353,235	-30,948			
		1.			322,287	353,235	-30,948			
			1.		322,287	353,235	-30,948			
				1.	322,287	0	0	: 322,287,000 × 1 =	322,287,000	
2.					403,900	341,270	62,630			
	1.				397,800	334,420	63,380			
		1.			33,196	34,725	-1,529			
			1.		33,196	34,725	-1,529			
				1.	33,196	0	0	: 54,600 × 4 × 152 =	33,196,000	
		2.			364,604	299,695	64,909			
			1.		297,320	274,720	22,600			
				1.	297,320	0	0	: 3,300 × 159 × 190 =	99,693,000	
								() : 4,390 × 25 × 190 =	20,853,000	
								() : 4,390 × 2 × 2 × 50 =	878,000	
								: 4,390 × 30 × 20 × 10 =	26,340,000	
								: 4,390 × 35 × 35 =	5,378,000	
								: 4,390 × 70 × 40 × 11 =	135,212,000	
								: 430 × 90 × 150 =	5,805,000	
								: 4,390 × 4 × 180 =	3,161,000	
		2.			42,000	0	42,000			
			1.		42,000	0	0	: 400,000 × 105 × 1 =	42,000,000	
		3.			1,484	1,484	0			
			1.		1,484	0	0	: 53,000 × 28 =	1,484,000	
		4.			10,500	10,552	-52			
			1.		10,500	0	0	: 10,500,000 × 1 =	10,500,000	
		5.			13,300	12,939	361			
			1.		13,300	0	0	: 19,000 × 70 × 10 =	13,300,000	

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2.					6,100	6,850	-750			
	1.				4,800	5,350	-550			
		1.			4,800	5,350	-550			
			1.		4,800	0	0	: 50,000 × 8 × 12 =	4,800,000	
					1,300	1,500	-200			
	2.				1,000	1,200	-200			
		1.			1,000	0	0	: 500,000 × 2 =	1,000,000	
					300	300	0			
		1.			300	0	0	: 300,000 × 1 =	300,000	
					5,000	5,612	-612			
3.	1.				5,000	5,612	-612			
		1.			5,000	5,612	-612			
					5,000	5,612	-612			
		1.			5,000	0	0	: 5,000,000 × 1 =	5,000,000	
					731,187	700,117	31,070			

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1.					25,891	23,142	2,749	
1.					18,630	18,630	0	
	1.				18,630	18,630	0	
		1.			15,270	0	0	
			1.		15,270	0	0	$\frac{95,000 \times 1 \times 12 + 85,000 \times 1 \times 12}{+70,000 \times 4 \times 12 + 65,000 \times 12 \times 12 + 65,000 \times 1 \times 6} = 15,270,000$
		2.			3,360	0	0	
			1.		3,360	0	0	$20,000 \times 1 \times 12 = 240,000$
								$65,000 \times 4 \times 12 = 3,120,000$
2.					7,261	4,512	2,749	
	1.				2,500	2,700	-200	
		1.			2,500	0	0	
			1.		2,500	0	0	$50,000 \times 20 \times 1 = 1,000,000$
								$20,000 \times 25 \times 1 = 500,000$
								$400,000 \times 1 = 400,000$
								$300,000 \times 2 = 600,000$
	2.				4,761	1,812	2,949	
		1.			3,161	0	0	
			1.		3,161	0	0	$4,390 \times 4 \times 180 = 3,161,000$
		2.			1,600	0	0	
			1.		1,600	0	0	$200,000 \times 4 \times 2 = 1,600,000$
2.	/				375,397	411,953	-36,556	
	1.				334,772	312,172	22,600	
		1.			334,772	312,172	22,600	
			1.		35,847	0	0	
				1.	32,767	0	0	$1,601,090 \times 12 = 19,214,000$
								$10,000 \times 280 \times 3 = 8,400,000$
								$3,000,000 \times 1 = 3,000,000$
								$70,000 \times 15 = 1,050,000$

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								()
				가				
								420,000 × 1 = 420,000
								60,000 × 3 = 180,000
							가	40,000 × 1 = 40,000
								77,340 × 3 = 233,000
								50,000 × 3 = 150,000
								80,000 × 1 = 80,000
			2.		3,080	0	0 4	28,000,000 × 11% = 3,080,000
		2.			69,637	0	0	
			1.		64,137	0	0	1,601,090 × 2 × 12 = 38,427,000
								10,000 × 280 × 3 × 2 = 16,800,000
								2,700,000 × 2 × 1 = 5,400,000
								70,000 × 15 × 2 = 2,100,000
								230,000 × 1 × 1 = 230,000
								60,000 × 2 × 3 = 360,000
								50,000 × 2 × 3 = 300,000
								80,000 × 2 × 3 = 480,000
							가	40,000 × 1 × 1 = 40,000
			2.		5,500	0	0 4	25,000,000 × 2 × 11% = 5,500,000
		3.			4,434	0	0	
			1.		4,434	0	0	10,000 × 3 × 80 = 2,400,000
								50,850 × 40 = 2,034,000
		4.			192,489	0	0	
			1.		192,489	0	0	16,040,750 × 12 = 192,489,000
		5.			26,560	0	0	
			1.		11,760	0	0	750,000 × 10 = 7,500,000
								150,000 × 2 × 5 = 1,500,000
								100,000 × 1 = 100,000
								30,000 × 10 = 300,000

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								()
				가				()
								30,000 × 6 = 180,000
								30,000 × 6 = 180,000
								500,000 × 4 = 2,000,000
			2.		2,400	0	0	240,000 × 10 = 2,400,000
			3.		2,400	0	0	240,000 × 10 = 2,400,000
			4.		10,000	0	0	가 1,000,000 × 10 = 10,000,000
		6.			5,805	0	0	
			1.		5,805	0	0	430 × 90 × 150 = 5,805,000
2.					13,300	74,859	-61,559	
	1.				13,300	74,859	-61,559	
		1.			13,300	0	0	
			1.		13,300	0	0	1,108,333 × 12 = 13,300,000
3.					13,237	10,932	2,305	
	1. []				5,369	3,064	2,305	
		1.			825	0	0	
			1.		825	0	0	20,000 × 30 × 1 = 600,000
								7,500 × 30 × 1 = 225,000
		2.			900	0	0	
			1.		700	0	0	300,000 × 2 = 600,000
								50,000 × 2 = 100,000
		2.			200	0	0	100,000 × 2 = 200,000
		3.			1,944	0	0	
			1.		1,944	0	0	(26,000 × 55 × 1)+(970 × 110 × 1)+(3,700 × 110 × 1) 1,944,000
		4.			100	0	0	
			1.		100	0	0	20,000 × 5 = 100,000
		5.			1,600	0	0	
			1.		1,600	0	0	100,000 × 1 × 1 × 2 × 4 = 800,000
								100,000 × 1 × 1 = 100,000

$$\left(\begin{array}{c} \vdots \\ \vdots \end{array} \right)$$

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									()
				가					()
			2.		2,200	0	0		
			1.		2,200	0	0	$300,000 \times 2 =$	600,000
								$10,000 \times 160 =$	1,600,000
			3.		4,189	0	0		
			1.		4,189	0	0	$200,000 \times 7 =$	1,400,000
								$175,000 \times 2 =$	350,000
								$30,000 \times 7 \times 10 =$	2,100,000
								$60,240/8 \times 150\% \times 30 =$	339,000
			4.		500	0	0		
			1.		500	0	0	$10,000 \times 10 \times 4 =$	400,000
								가 $10,000 \times 5 \times 2 =$	100,000
			5.		1,200	0	0		
			1.		1,200	0	0	$20,000 \times 10 \times 1 =$	200,000
								$50,000 \times 10 \times 2 =$	1,000,000
			6.		4,500	0	0		
			1.		2,800	0	0	() $10,000 \times 10 =$	100,000
								$30,000 \times 30 \times 3 =$	2,700,000
			2.		1,700	0	0	$5,000 \times 120 =$	600,000
								$60,000 \times 1 \times 10 =$	600,000
								$10,000 \times 10 \times 5 =$	500,000
			7.		2,000	0	0		
			1.		1,000	0	0	$200,000 \times 5 =$	1,000,000
			2.		1,000	0	0	$100,000 \times 10 \times 1 =$	1,000,000
			8.		2,900	0	0		
			1.		300	0	0	$150,000 \times 2 =$	300,000
			2.		1,600	0	0	$200,000 \times 4 \times 2 =$	1,600,000
			3.		1,000	0	0	$1,000,000 \times 1 =$	1,000,000
			9.		1,000	0	0		

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								()	
				가				()	
				1.	1,000	0	0	10,000 × 25 × 4 =	1,000,000
				2.	0	800	-800		
			2.		95,060	44,780	50,280		
			1.		17,550	14,300	3,250		
			1.		3,500	0	0		
				1.	3,150	0	0	25,000 × 18 × 4 =	1,800,000
								168,750 × 8 =	1,350,000
				2.	350	0	0	100,000 × 2 =	200,000
								75,000 × 2 =	150,000
			2.		2,400	0	0		
				1.	2,400	0	0	1,000,000 × 1 =	1,000,000
								100,000 × 14 =	1,400,000
			3.		1,600	0	0		
				1.	1,600	0	0	15,000 × 20 =	300,000
								100,000 × 3 =	300,000
								20,000 × 20 =	400,000
								200,000 × 1 =	200,000
								10,000 × 40 =	400,000
			4.		3,000	0	0		
				1.	3,000	0	0	30,000 × 20 × 5 =	3,000,000
			5.		1,200	0	0		
				1.	1,200	0	0	10,000 × 30 × 4 =	1,200,000
			6.		3,250	0	0		
				1.	3,250	0	0	2,000,000 × 1 =	2,000,000
								150,000 × 6 =	900,000
								350,000 × 1 =	350,000
			7.		2,600	0	0		
				1.	2,600	0	0	100,000 × 6 × 2 =	1,200,000

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								()
				가				()
								140,000 × 10 = 1,400,000
		2.			45,000	5,500	39,500	
			1.		3,000	0	0	
				1.	3,000	0	0	300,000 × 10 = 3,000,000
								× 1
			2.		42,000	0	0	
				1.	42,000	0	0	800,000 × 3 × 4 = 9,600,000
								70,000 × 100 × 2 = 14,000,000
								150,000 × 100 = 15,000,000
								34,000 × 100 = 3,400,000
		3.			18,250	10,420	7,830	
			1.		1,750	0	0	
				1.	1,750	0	0	175,000 × 10 = 1,750,000
			2.		6,500	0	0	
				1.	6,500	0	0	300,000 × 15 = 4,500,000
								400,000 × 5 = 2,000,000
			3.		9,000	0	0	
				1.	9,000	0	0	100,000 × 10 = 1,000,000
								() 100,000 × 9 = 900,000
								=
								(!) 10,000 × 15 × 2 = 300,000
								=
								100,000 × 4 = 400,000
								125,000 × 8 = 1,000,000
								100,000 × 6 = 600,000
								10,000 × 15 × 3 = 450,000
								20,000 × 25 = 500,000
								17,000 × 150 = 2,550,000
								20,000 × 10 × 4 = 800,000
								50,000 × 10 = 500,000
			4.		1,000	0	0	

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								()
				가				()
				1.	1,000	0	0	100,000 × 10 = 1,000,000
		4.			14,260	14,560	-300	
			1.		7,660	0	0	
				1.	6,260	0	0	15,000 × 200 = 3,000,000
								() 15,000 1,500,000
								× 50 × 2 =
								() 40,000 1,760,000
								× 11 × 4 =
				2.	1,100	0	0	700,000 × 1 700,000
								10,000 × 20 × 2 400,000
				3.	300	0	0	100,000 × 3 = 300,000
			2.		6,000	0	0	
				1.	1,500	0	0	50,000 × 30 1,500,000
				2.	4,500	0	0	30,000 × 100 3,000,000
								50,000 × 4 200,000
								() 2,000 500,000
								× 25 × 10
								8,000 × 100 800,000
			3.		600	0	0	
				1.	600	0	0	300,000 × 2 600,000
4.					9,800	7,250	2,550	
		1.			2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	0	0	
				1.	2,000	0	0	5 = , 400,000 × 2,000,000
		2.			7,800	5,250	2,550	
			1.		7,800	5,250	2,550	
				1.	7,800	0	0	
				1.	2,800	0	0	20,000 × 10 = 200,000
								200,000 × 10 = 2,000,000
								10,000 × 15 × 4 = 600,000

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								()
				가				()
				2.	5,000	0	0	10,000 × 500 = 5,000,000
5.					36,476	39,612	-3,136	
	1.				12,268	15,279	-3,011	
		1.			12,268	15,279	-3,011	
			1.		8,268	0	0	
				1.	8,268	0	0	20,000 × 6 = 318,000
								+11,000 × 18 =
								15,000 × 50 = 750,000
								7,000 × 300 × 1 = 2,100,000
								300,000 × 7 × 1 = 2,100,000
								=
								10,000 × 30 × 2 = 600,000
								50,000 × 1 = 50,000
								50,000 × 25 × 1 = 1,250,000
								3,500 × 200 = 700,000
								× 1 =
								50,000 × 8 = 400,000
			2.		800	0	0	
				1.	800	0	0	2,000 × 50 × 2 = 200,000
								30,000 × 10 × 2 = 600,000
								=
			3.	가	400	0	0	
				1.	400	0	0	가 100,000 × 2 = 200,000
								100,000 × 2 × 1 = 200,000
								=
			4.		2,800	0	0	
				1.	2,800	0	0	70,000 × 10 × 4 = 2,800,000
	2.				1,240	2,740	-1,500	
		1.			0	600	-600	
			2.		1,240	1,240	0	
				1.	1,240	0	0	
				1.	600	0	0	150,000 × 4 = 600,000
				2.	240	0	0	60,000 × 4 = 240,000

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								()
				가				()
				3.	400	0	0	20,000 × 5 × 4 = 400,000
				3.	0	900	-900	
				3.	11,768	11,693	75	
				1.	2,000	1,925	75	
				1.	2,000	0	0	
				1.	400	0	0	200,000 × 2 = 400,000
				2.	700	0	0	20,000 × 10 × 2 = 400,000
				3.	900	0	0	20,000 × 15 = 300,000
				3.	900	0	0	300,000 × 3 = 900,000
				2.	9,768	9,768	0	
				1.	4,048	0	0	
				1.	4,048	0	0	1,012,000 × 4 = 4,048,000
				2.	5,720	0	0	
				1.	5,280	0	0	20,000 × 12 = 240,000
				1.				420,000 × 12 = 5,040,000
				2.	440	0	0	110,000 × 4 = 440,000
				4.	11,200	9,900	1,300	
				1.	11,200	9,900	1,300	
				1.	11,200	0	0	
				1.	11,200	0	0	1,150,000 × 8 = 9,200,000
								100,000 × 20 = 2,000,000
				6.	161,974	147,660	14,314	
				1.	74,262	69,199	5,063	
				1.	34,530	32,738	1,792	
				1.	4,000	0	0	
				1.	4,000	0	0	20,000 × 40 × 2 = 1,600,000
								200,000 × 12 = 2,400,000
				2.	7,900	0	0	

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									()
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				1.	200	0	0		200,000 × 1 = 200,000
				2.	4,700	0	0		235,000 × 20 = 4,700,000
				3.	3,000	0	0		250,000 × 12 = 3,000,000
				3.	22,630	0	0		
				1.	452	0	0		11,300 × 20 × 2 = 452,000
				2.	7,690	0	0		20,000 × 40 × 2 = 1,600,000
									220,000 × 2 = 440,000
									500,000 × 5 = 2,500,000
									200,000 × 1 = 200,000
									50,000 × 5 × 4 = 1,000,000
									, 100,000 × 12 = 1,200,000
									, 25,000 × 15 × 2 = 750,000
				3.	160	0	0		10,000 × 16 = 160,000
				4.	13,728	0	0	=	22,000 × 26 × 2 × 12 = 13,728,000
				5.	300	0	0		150,000 × 2 × 1 = 300,000
				6.	300	0	0		150,000 × 2 = 300,000
			2.		39,732	36,461	3,271		
			1.	()	39,432	0	0		
				1.	34,182	0	0		1,570,500 × 12 × 1 = 18,846,000
									() 9,000 × 10 × 12 = 1,080,000
									60,000 × 22 × 1 = 1,320,000
									130,000 × 12 × 1 = 1,560,000
									1,570,500 × 50% × 2 = 1,571,000
									125,000 × 12 × 1 = 1,500,000
									가 80,000 × 12 × 1 = 960,000
									가 1,570,500 × 60% × 2 = 1,885,000
									2,500,000 × 1 = 2,500,000
									() 9,000 × 10 × 12 = 1,080,000

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								()
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								65,000 × 12 = 780,000
								300,000 × 2 = 600,000
								500,000 × 1 = 500,000
			2.		5,250	0	0 4	35,000,000 × 15% = 5,250,000
		2.			300	0	0	
			1.		300	0	0	300,000 × 1 = 300,000
2.					84,312	75,561	8,751	
	1.				84,312	75,561	8,751	
		1.			39,474	0	0	
			1.		31,920	0	0	2,660,000 × 12 = 31,920,000
			2.		3,600	0	0	300,000 × 12 = 3,600,000
			3.		3,954	0	0	210,000 × 12 = 2,520,000
								50,000 × 12 = 600,000
								217,000 × 2 = 434,000
								400,000 × 1 = 400,000
		2.			329	0	0	
			1.		329	0	0	822 × 400 = 329,000
		3.			6,744	0	0	
			1.		6,744	0	0	250,000 × 12 × 1 = 3,000,000
								180,000 × 12 = 2,160,000
								132,000 × 12 = 1,584,000
								=
		4.			18,661	0	0	
			1.		18,661	0	0	492,200 × 5 = 2,461,000
								1,000,000 × 7 = 7,000,000
								, 260,000 × 10 = 2,600,000
								5,000,000 × 1 = 5,000,000
								600,000 × 1 = 600,000
								200,000 × 5 = 1,000,000

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								()									
				가													
			5.		16,200	0	0										
			1.		16,200	0	0	1,200,000 × 12 = 14,400,000									
								450,000 × 4 = 1,800,000									
			6.		2,904	0	0										
			1.		2,904	0	0	220,000 × 12 = 2,640,000									
								22,000 × 12 = 264,000									
	3.		3,400	2,900	500												
	1.	1.		1,400	1,400	0											
							1.		1,400	0	0						
												1.		600	0	0	20,000 × 5 600,000
							2.		800	0	0						× 6 = , 100,000 × 8 800,000
			2.		2,000	1,500						500					
							1.		2,000	0	0						
		1.		2,000	0	0						250,000 × 2 2,000,000					
												× 4 =					
	7.	1.	1.		5,000	5,000	0										
1.									5,000	5,000	0						
												1.		5,000	0	0	
																	1.
1.				5,000	0	0	5,000,000 × 1 = 5,000,000										
					731,187	700,117	31,070										