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				가						
1.					1,974,853	1,514,728	460,125			
1.					23,100	23,100	0			
	1.				23,100	23,100	0			
		1.			23,100	23,100	0			
			1.		23,100	23,100	0			
				1. ) (	23,100	23,100	0			
2.					1,937,393	1,477,268	460,125			
1.					1,937,393	1,477,268	460,125			
	1.				1,937,393	1,477,268	460,125			
		1.			643,419	643,419	0			
			2.		1,293,974	833,849	460,125	( ) : (22,004,000 × 1 ) - 21,740,000 =	264,000	
								: (21,649,000 ×	-355,000	
								1 ) - 22,004,000 =		
								( ) : (8,800,000 × 1	3,500,000	
								) - 5,300,000 =		
								( ) : (13,200,000 × 1	4,400,000	
								) - 8,800,000 =		
								( ) : (36,040,000	4,480,000	
								× 1 ) - 31,560,000 =		
								( ) : (37,533,000	14,682,000	
								× 1 ) - 22,851,000 =		
								( ) : (60,366,000	22,833,000	
								× 1 ) - 37,533,000 =		
								( ) : (61,064,000	698,000	
								× 1 ) - 60,366,000 =		
								( ) : (22,356,000	9,970,000	
								× 1 ) - 12,386,000 =		
								( ) : (30,306,000	7,950,000	
								× 1 ) - 22,356,000 =		
								( ) : (40,628,000	10,322,000	
								× 1 ) - 30,306,000 =		
								( ) : (40,778,000	150,000	
								× 1 ) - 40,628,000 =		
								( ) : (4,944,000	400,000	
								× 1 ) - 4,544,000 =		
								( ) : (8,101,000	3,157,000	
								× 1 ) - 4,944,000 =		
								( ) : (10,867,000	2,766,000	
								× 1 ) - 8,101,000 =		
								( ) : (10,967,000	100,000	
								× 1 ) - 10,867,000 =		
								( ) : (28,601,000	15,589,000	
								× 1 ) - 13,012,000 =		
								( ) : (364,277,000	159,446,000	
								× 1 ) - 204,831,000 =		
								( ) : (27,500,000 × 1	7,500,000	
								) - 20,000,000 =		

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								( ) : (1,223,000 589,000 × 1 ) - 634,000 =	
								: (1,120,000 × 1 ) -103,000 - 1,223,000 =	
								( ) : (51,218,000 24,261,000 × 1 ) - 26,957,000 =	
								( ) : (3,000,000 1,000,000 × 1 ) - 2,000,000 =	
								( ) : (468,000 × 334,000 1 ) - 134,000 =	
								( ) : (936,000 × 468,000 1 ) - 468,000 =	
								( ) : (1,270,000 334,000 × 1 ) - 936,000 =	
								( ) : 600,000 (1,000,000 × 1 ) - 400,000 =	
								( ) : 8,250,000 × 8,250,000 1 =	
								( ) : 10,000,000 10,000,000 × 1 =	
								( ) : (15,500,000 5,500,000 × 1 ) - 10,000,000 =	
								( ) : 400,000 400,000 × 1 =	
								( ) : 100,000 (500,000 × 1 ) - 400,000 =	
								( ) : 2,611,000 × 2,611,000 1 =	
								( ) : 39,571,000 × 39,571,000 1 =	
								( ) : 59,463,000 59,463,000 × 1 =	
								( ) : (86,191,000 26,728,000 × 1 ) - 59,463,000 =	
								( ) 가 : 500,000 500,000 × 1 =	
								( ) 가 : 500,000 (1,000,000 × 1 ) - 500,000 =	
								( ) : 3,367,000 × 3,367,000 1 =	
								( ) : (3,667,000 × 300,000 1 ) - 3,367,000 =	
								( ) : 2,700,000 2,700,000 × 1 =	
								( ) : 2,700,000 2,700,000 × 1 =	
								( ) : 500,000 500,000 × 1 =	
								( ) : 1,600,000 1,600,000 × 1 =	
3.					14,360	14,360	0		
	1.				14,140	14,140	0		
		1.			14,140	14,140	0		

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				가						
				1.	14,140	14,140	0			
			2.		220	220	0			
				1.	220	220	0			
				1.	220	220	0			
2.					763,829	839,570	-75,741			
	1.				754,031	829,970	-75,939			
		1.			754,031	829,970	-75,939			
			1.		503,682	489,966	13,716			
				1.	462,095	442,451	19,644	( ) ( ) : (2 × 1,005 × 190 )+(2,100 × 46 × 190 )= 18,736,000		
								( ) : (3,600 × 10 × 27 )+(3,600 × 1 × 1 )= 976,000		
								: 41,948,000 -42,016,000 = -68,000		
				2.	41,587	47,515	-5,928	: 41,586,760 -47,515,000 = -5,928,000		
			2.		113,932	112,944	988			
				1.	113,932	112,944	988	: 18,388,000 -18,000,000 = 388,000		
								( ) ( ) : 600,000 × 1 = 600,000		
			3.		70,815	125,650	-54,835			
				1.	70,815	125,650	-54,835	( ) : 43,028,720 -43,850,000 = -821,000		
								: 27,785,600 -81,800,000 = -54,014,000		
			4.		8,504	39,200	-30,696			
				1.	8,504	39,200	-30,696	가 : 8,504,000 -39,200,000 = -30,696,000		
			5.		7,812	8,550	-738			
				1.	7,812	8,550	-738	: (42,000 × 186 )-(45,000 × 190 ) = -738,000		
			6.		49,286	53,660	-4,374			
				1.	49,286	53,660	-4,374	( ) ( ) : 4,480,000 × 1 = 4,480,000		
								: 12,746,000 -(1,500 × 60 × 20 × 12 )= -8,854,000		
2.					9,798	9,600	198			
		1.			4,633	4,800	-167			
			1.		4,633	4,800	-167			

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				가					
				1.	4,633	4,800	-167	: (386,080 × 12 )-(400,000 × 12 )=-167,000	
				2.	10	300	-290		
				1.	10	300	-290		
				1.	10	300	-290	: (10,000 × 1 )-(100,000 × 3 )=-290,000	
				3.	5,155	4,500	655		
				1.	3,655	3,000	655		
				1.	3,655	3,000	655	: (1,827,570 × 2 )-(1,500,000 × 2 )=655,000	
				2.	1,500	1,500	0		
				1.	1,500	1,500	0		
				3.	17,760	17,760	0		
				1.	17,760	17,760	0		
				1.	17,760	17,760	0		
				1.	17,760	17,760	0		
				1.	17,760	17,760	0		
				1.	17,760	17,760	0		
					2,756,442	2,372,058	384,384		

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								( )
				가				( )
1.					5,850	5,350	500	
	1.				500	0	500	
		1.			500	0	500	
			1.	( )	500	0	500	
				1.	500	0	500	( ) 500,000 × 1 = 500,000
	2.				5,350	5,350	0	
		1.			5,350	5,350	0	
			1.		4,000	4,000	0	
				1.	4,000	4,000	0	
		2.			1,050	1,050	0	
			1.		1,050	1,050	0	
		3.	가	( )	300	300	0	
				1.	150	150	0	
				2.	110	110	0	
				3.	40	40	0	
2.	/				1,353,481	1,108,167	245,314	
	1.				564,497	524,699	39,798	
		1.			564,497	524,699	39,798	
			1.		41,587	47,515	-5,928	
				1.	41,587	47,515	-5,928	41,586,760 -47,515,000 = -5,928,000
		2.			474,404	430,431	43,973	
			1.		474,404	430,431	43,973	( ) 2,021,750 × 3 × 4 = 24,261,000
								( ) 1,971,200 × 10 = 19,712,000
		3.			42,123	42,191	-68	
			1.		26,763	26,786	-23	(1,732,800 × 10 )-(1,758,600 × 10 ) = -258,000
								(251,400 × 10 )-(350,000 × 10 )=-986,000
								가 92,100 × 10 = 921,000
								= 300,000 × 1 = 300,000

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								( )
				가				( )
				2.	9,500	9,000	500	가 500,000 × 1 = 500,000
				3.	3,830	2,405	1,425	가 20,000 -500,000 = -480,000
								190,500 × 10 = 1,905,000
				4.	2,030	4,000	-1,970	(202,950 × 10 )-(400,000 × 10 )=- -1,970,000
			4.		3,162	2,525	637	
			1.		3,162	2,525	637	10,000 × 10 = 637,000
								× 6.37 =
			5.	( + )	1,773	637	1,136	
			1.		1,773	637	1,136	( ) 66,800 × 1 × 5 = 334,000
								( ) 66,800 × 1 × 7 = 468,000
								( ) 66,800 × 1 × 5 = 334,000
			6.	( )	1,448	1,400	48	
			1.		1,448	1,400	48	( 1 ) 47,770 × 1 = 48,000
		2.			46,739	48,084	-1,345	
		1. [ ]			15,515	16,860	-1,345	
		1.			5,799	5,070	729	
			1.		840	0	840	70,000 × 6 × 2 = 840,000
			2.		0	180	-180	0-(6,000 × 30 )=- -180,000
			3.		520	1,590	-1,070	(185,000 × 2 )-(200,000 × 3 )=- -230,000
								0-(70,000 × 6 × 2 )=- -840,000
			4.		3,809	3,300	509	13,300 × 10 = 133,000
								0-(50,000 × 4 )=- -200,000
								115,200 × 5 = 576,000
			5.		630	0	630	가 210,000 × 3 = 630,000
			2.		6,934	7,510	-576	
			1.		6,934	7,510	-576	(1,4 ) (19,948 × 312 )-(20,000 × 340 )=- -576,000
			3.		182	1,680	-1,498	
			1.		182	1,680	-1,498	0-(200,000 × 5 )=- -1,000,000
								(1,820 × 100 )-(2,000 × 340 )=- -498,000

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								( )
				가				( )
			4.		100	100	0	
			1.		100	100	0	
			5. [ ]		( 2,500	2,500	0	
			1.		2,500	2,500	0	
			2.		31,224	31,224	0	
			1.		500	500	0	
			1.		500	500	0	
			2.		9,224	9,224	0	
			1.		9,224	9,224	0	
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
			4.	( )	20,500	20,500	0	
			1.		20,500	20,500	0	17,631,870
								- (50,000 × 41 × 10 ) = -2,868,000
								2,868,000 × 1 = 2,868,000
			3.		581,481	377,384	204,097	
			1.		420,147	221,130	199,017	
			1.		420,147	221,130	199,017	
			1.		420,147	221,130	199,017	( ) 199,017,000
								× 1 = 199,017,000
			2.		132,084	127,004	5,080	
			1.		132,084	127,004	5,080	
			1.		132,084	127,004	5,080	( ) 4,480,000
								× 1 = 4,480,000
								( ) 600,000
								600,000 × 1 = 600,000
			3.		29,250	29,250	0	
			1.		29,250	29,250	0	
			1.		29,250	29,250	0	
			4.		160,764	158,000	2,764	
			1.		42,200	42,200	0	
			1.	( )	893	1,800	-907	

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								( )
				가				( )
				1.	893	1,800	-907	$(49,290 \times 10)$ $)-(10,000 \times 10 \times 10) =$ $-507,000$
								$0-(200,000 \times 2) =$ $-400,000$
				2. ( )	33,241	31,380	1,861	
				1.	19,024	17,180	1,844	$110,600 \times 5 =$ $553,000$
								$23,000 \times 1 =$ $23,000$
								$63,400 \times 20 =$ $1,268,000$
				2.	14,217	14,200	17	$0-(300,000 \times 3) =$ $-900,000$
								$(100,000 \times 21)$ $)-(100,000 \times 25) =$ $-400,000$
								$(39,525 \times 5 \times 8)$ $)-(50,000 \times 5 \times 8) =$ $-419,000$
								$( , )$ $0-(50,000 \times 12 \times 2) =$ $-1,200,000$
								$( )$ $231,500 \times 10 =$ $2,315,000$
								$73,300 \times 10 =$ $733,000$
								$(96,260 \times 30) - (10,000 \times 30 \times 10) =$ $-112,000$
				3. ( )	2,401	3,460	-1,059	
				1.	2,401	3,460	-1,059	$( )$ $(96,040 \times 1 \times 25) - (122,400 \times 1 \times 25) =$ $-659,000$
								$0-(200,000 \times 2 \times 1) =$ $-400,000$
				4. ( )	5,665	5,560	105	
				1.	2,950	2,200	750	$10,000 \times 1 \times 75 =$ $750,000$
				2.	1,233	1,500	-267	$(24,660 \times 50) - (30,000 \times 50) =$ $-267,000$
				3.	722	1,000	-278	$(72,200 \times 10)$ $)-(100,000 \times 10) =$ $-278,000$
				4.	760	860	-100	$(76,000 \times 10)$ $)-(86,000 \times 10) =$ $-100,000$
				2.	118,564	115,800	2,764	
				1.	7,812	8,550	-738	
				1.	7,812	8,550	-738	$(42,000 \times 186)$ $)-(45,000 \times 190) =$ $-738,000$
				2.	75,013	79,320	-4,307	
				1.	125	216	-91	$(125,000 \times 1)$ $)-(108,000 \times 2) =$ $-91,000$
				2.	74,888	79,104	-4,216	$(74,888 \times 1,000) - (79,104 \times 1,000) =$ $-4,216,000$
				3.	890	890	0	

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								( )
				가				
				1.	890	890	0	
			4.	( )	13,200	5,300	7,900	
				1.	7,900	1,900	6,000	( ) 750,000 1,500,000 × 2 =
								( ) 600,000 1,800,000 × 3 =
								700,000 × 1 = 700,000
								( ) 580,000 × 1 = 580,000
								( ) 1,420,000 1,420,000 × 1 =
				2.	5,300	3,400	1,900	( ) 200,000 × 3 = 600,000
								( ) 200,000 × 10 = 2,000,000
								(135,000 × 20 )-(170,000 × 20 )= -700,000
			5.	( )	21,649	21,740	-91	
				1.	21,649	21,740	-91	( ) 264,000 × 1 = 264,000
								(11,945,000 × 1 )-(13,185,000 × 1 )= -1,240,000
								(450,000 × 1 )-(720,000 × 1 )= -270,000
								(1,254,000 × 1 )-(1,560,000 × 1 )= -306,000
								(450,000 × 1 )-(525,000 × 1 )= -75,000
								100,000 × 1 = 100,000
								4 281,000 × 1 = 281,000
								1,155,000 × 1 = 1,155,000
3.					355,853	390,069	-34,216	
	1.				216,353	164,147	52,206	
		1.			74,601	72,510	2,091	
			1.		31,590	31,590	0	
				1.	31,590	31,590	0	
			2.		5,000	5,000	0	
				1.	5,000	5,000	0	
			3.		13,800	13,800	0	
				1.	12,600	12,600	0	

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								( )
				가				
			2.		1,200	1,200	0	
			4.	( )	9,191	7,220	1,971	
			1.		9,191	7,220	1,971	$19,710 \times 100 = 1,971,000$
			5.	( )	15,020	14,900	120	
			1.		15,020	14,900	120	$24,000 \times 5 = 120,000$
		2.			13,772	11,400	2,372	
			1.		5,046	5,400	-354	
			1.		5,046	5,400	-354	$(504,600 \times 10) - (100,000 \times 27 \times 2) = -354,000$
			2.	( )	6,026	6,000	26	
			1.		1,815	1,789	26	$(90,750 \times 20) - (89,450 \times 20) = 26,000$
			2.		4,211	4,211	0	
			3.	( )	2,700	0	2,700	
			1.		2,700	0	2,700	$( ) \times 1 = 2,700,000$
		3. [ ]			37,697	20,332	17,365	
			1.		4,080	4,080	0	
			1.		600	600	0	
			2.		3,480	3,480	0	
			2. [ ]	( )	28,601	13,012	15,589	
			1.		26,097	11,760	14,337	$( ) \times 1 \times 6 = 1,703,300$
								$( ) \times 12 - (60,000 \times 1 \times 6) = 1,200,000$
								$( ) \times 12 - (60,000 \times 1 \times 6) = -60,000$
								$( )$ 가 $500,000 \times 1 \times 2 = 1,000,000$
								$( ) 1,977,000 \times 1 = 1,977,000$
			2.		2,504	1,252	1,252	$( )^4 \times 6 = 208,600 \times 1 = 1,252,000$
			3.		1,680	1,680	0	
			1.		1,680	1,680	0	
			4.	( )	1,560	1,560	0	
			1.		1,560	1,560	0	

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								( )
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			5.	( )	1,776	0	1,776	
				1.	1,776	0	1,776	$68,277 \times 1 \times 26 = 1,776,000$
		4.			55,098	25,206	29,892	
			1.		1,014	2,780	-1,766	
				1.	1,014	2,780	-1,766	$(57,900 \times 10 - (70,000 \times 10 \times 2)) = -821,000$
								$(43,500 \times 10 - (69,000 \times 10 \times 2)) = -945,000$
			2.		5,886	4,120	1,766	
				1.	170	1,320	-1,150	$170,000 - (30,000 \times 2 \times 22) = -1,150,000$
				2.	5,716	2,800	2,916	$291,600 \times 10 = 2,916,000$
			3.		400	400	0	
				1.	400	400	0	
			4.	( )	42,278	12,386	29,892	
				1.	38,898	11,245	27,653	( ) $2,220,000 \times 1 \times 3 = 6,660,000$
								( ) $2,220,000 \times 1 \times 3 = 6,660,000$
								( ) $2,220,000 \times 1 \times 3 = 6,660,000$
								( ) $300,000 \times 1 \times 3 = 900,000$
								( ) $300,000 \times 1 \times 3 = 900,000$
								( ) $300,000 \times 1 \times 3 = 900,000$
								( ) $130,000 \times 1 \times 3 = 390,000$
								( ) $130,000 \times 1 \times 3 = 390,000$
								( ) $130,000 \times 1 \times 3 = 390,000$
								( ) $2,153,000 \times 1 = 2,153,000$
								( ) $400,000 \times 1 = 400,000$
								( ) $100,000 \times 1 = 100,000$
								( ) 가 $500,000 \times 1 = 500,000$
								( ) 가 $500,000 \times 1 = 500,000$
								( ) $150,000 \times 1 = 150,000$
				2.	3,380	1,141	2,239	( ) <sup>4</sup> $673,330 \times 1 \times 3 = 2,020,000$

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								( ) <sup>4</sup> 73,000 × 1 219,000 × 3 =
			5.	( ) 1,440	1,440	0		
			1.	1,440	1,440	0		
			6.	( )	4,080	4,080	0	
			1.	4,080	4,080	0		
		5.			35,185	34,699	486	
			1.		300	300	0	
			1.		300	300	0	
			2.		458	500	-42	
			1.		458	500	-42	(91,600 × 5 )- (100,000 × 5 )= -42,000
			2.		0	0	0	
			3.		2,042	2,000	42	
			1.		2,042	2,000	42	42,000 × 1 = 42,000
			4.	( 11,000	11,000	0		
			1.		1,220	1,000	220	110,000 × 2 = 220,000
			2.		9,780	10,000	-220	(978,000 × 10 )- (500,000 × 20 )= -220,000
			5.	( 20,045	20,045	0		
			1.		14,132	14,132	0	
			2.		5,913	5,913	0	
			6.	( )	1,120	634	486	
			1.		1,120	634	486	( ) 200 589,000 × 1 × 92 × 16km <sup>2</sup> =
								(200 × 1 × 92 × 16km <sup>2</sup> ) - 692,000= -103,000
			7.	( )	220	220	0	
			1.		220	220	0	
		2.			139,500	225,922	-86,422	
			1.		55,432	55,792	-360	
			1.		12,300	12,300	0	
			1.		12,300	12,300	0	

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								( )
				가				( )
			2.		4,000	4,000	0	
			1.		4,000	4,000	0	
			3.		640	1,000	-360	
			1.		640	1,000	-360	(160,000 × 4 ) - (250,000 × 4 ) = -360,000
			4.		6,300	6,300	0	
			1.		4,800	4,800	0	2,200 × 550 = 1,210,000
								(285,000 × 2 ) - (500,000 × 2 ) = -430,000
								(2,000 × 26 × 10 ) - (2,500 × 52 × 10 ) = -780,000
			2.		1,500	1,500	0	
			5.		4,200	4,200	0	
			1.		1,200	1,200	0	
			2.		3,000	3,000	0	
			6.		3,392	3,392	0	
			1.		3,392	3,392	0	
			7.		4,000	4,000	0	
			1.		4,000	4,000	0	
			8.	( )	10,600	10,600	0	
			1.		10,600	10,600	0	
			9.	( )	10,000	10,000	0	
			1.		6,057	9,000	-2,943	6,057,000 -8,000,000 = -1,943,000
								0 - (1,000,000 × 1 ) = -1,000,000
			2.		3,943	1,000	2,943	294,300 × 10 = 2,943,000
		2.			71,164	126,140	-54,976	
		1.			27,845	82,000	-54,155	
		1.			27,845	82,000	-54,155	( ) 18,110,000 -41,000,000 = -22,890,000
								( ) 9,397,000 -40,000,000 = -30,603,000
								( ) 42,000 -800,000 = -758,000
								( ) 9,600 × 10 = 96,000

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								( )
				가				( )
			2.		43,319	44,140	-821	
			1.		43,319	44,140	-821	( ) 28,498,000 -752,000
								-29,250,000 =
								( ) 14,531,000 -69,000
								-14,600,000 =
		3.			8,524	39,410	-30,886	
		1.			8,524	39,410	-30,886	
		1.			8,524	39,410	-30,886	( ) (30,000 × 30 +10,000 × 25 )-(30,000 × 70 )= -950,000
								가 ( ) -13,646,000
								(1,470,800 × 5 )-21,000,000 =
								(20,000 × 1 )-(30,000 × 7 )= -190,000
								( ) 0-(30,000 × 70 )= -2,100,000
								가 ( ) 0-(100,000 × 70 × 2 )= -14,000,000
		4.			3,660	3,860	-200	
		1.			3,660	3,860	-200	
		1.			3,660	3,860	-200	0-(50,000 × 4 ) = -200,000
		5.			720	720	0	
		1.			720	720	0	
		1.			720	720	0	
4.					550,037	384,032	166,005	
	1.				252,449	194,099	58,350	
	1.				126,599	117,588	9,011	
	1.	( )			94,544	94,544	0	
	1.				82,529	90,560	-8,031	(82,529,000 )-(32,000 × 2,830 ) = -8,031,000
	2.				12,015	3,984	8,031	803,100 × 10 = 8,031,000
	2.				18,488	18,100	388	
	1.				0	0	0	
	2.				18,388	18,000	388	( ) 4,000 × 97 = 388,000
	3.				100	100	0	
	3.	( )			10,967	4,544	6,423	
	1.				10,053	4,087	5,966	( ) 680,000 × 1 × 3 = 2,040,000

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								( )
				가				( )
								( ) 451,000 × 1 × 2 = 902,000
								( ) 130,000 × 1 × 3 = 390,000
								( ) 115,000 × 1 × 2 = 230,000
								( ) 400,000 × 1 = 400,000
								( ) 100,000 × 1 = 100,000
								( ) 가 500,000 × 1 = 500,000
								( ) 가 500,000 × 1 = 500,000
								( ) 904,000 × 1 = 904,000
			2.		914	457	457	( ) <sup>4</sup> 75,660 × 1 × 3 = 227,000
								( ) <sup>4</sup> 76,660 × 1 × 3 = 230,000
			4.	( )	1,000	400	600	
			1.		1,000	400	600	( ) 100,000 × 1 × 6 = 600,000
			5.		1(,600 )	0	1,600	
			1.		1,600	0	1,600	( ) <sup>1</sup> 1,150,000 × 1 = 1,150,000
								( ) 450,000 × 1 = 450,000
			2.		125,850	76,511	49,339	
			1.	( )	36,540	32,060	4,480	
			1.		21,639	23,040	-1,401	(32,000 × 2 × 338.1 ) - (32,000 × 2 × 360 ) = -1,401,000
			2.		14,901	9,020	5,881	( ) ( ) 1,551,000 (6 ) × 1 = 1,551,000
								( ) 1,416,000 -1,551,000 = -135,000
								( ) 292,900 × 10 = 2,929,000
								307,200 × 5 = 1,536,000
			2.	( )	12,746	21,600	-8,854	
			1.		12,746	21,600	-8,854	( ) (21,243 × 50 × 12 ) - (30,000 × 60 × 12 ) = -8,854,000
			3.	( )	61,064	22,851	38,213	
			1.		54,614	19,321	35,293	( ) 58,823 × 3 × 3 = 530,000
								( ) 745,820 × 3 × 3 = 6,713,000
								( ) 830,000 × 3 × 3 = 7,470,000

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								( )
				가				( )
								293,000 × 3 × 1 = 879,000
								( ) 118,000 × 3 × 3 = 1,062,000
								( ) 130,000 × 3 × 3 = 1,170,000
								(147,400 × 3 × 10 )-4,480,000 = -58,000
								( ) (607,280 × 3 )- (689,000 × 3 )= -245,000
								( ) 54,440 × 3 × 3 = 490,000
								( ) 60,000 × 3 × 3 = 540,000
								(49,600 × 3 × 10 )-1,822,000 = -334,000
								(6,830 × 3 × 10 )-296,000 = -91,000
								( ) 10,830 × 3 × 3 = 98,000
								( ) 10,830 × 3 × 3 = 98,000
								( ) 750 × 2 × 3 = 5,000
								( )가 67,880 × 3 × 3 = 611,000
								( )가 40,000 × 3 × 3 = 360,000
								( ) 225,000 × 3 × 1 = 675,000
								( ) 190,150 × 3 × 3 = 1,712,000
								( ) 431,220 × 3 × 3 = 3,881,000
								( ) 6,000 × 3 = 18,000
								( ) 가 500,000 × 3 = 1,500,000
								( ) 가 500,000 × 3 × 1 = 1,500,000
								( ) 434,720 × 3 = 1,305,000
								( ) 3,000 × 2 = 6,000
								( ) 1,788,870 × 3 = 5,367,000
								(1,799,330 × 3 )- (1,817,000 × 3 )= -53,000
								( ) 28,000 × 3 = 84,000
				2.	880	0	880	( ) 80,000 × 7 = 560,000
								( ) 80,000 × 4 = 320,000
				3.	1,467	1,200	267	( ) 0-33,000 = -33,000

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								( )
				가				( )
								( ) 100,000 × 3 = 300,000
			4.		4,103	2,330	1,773	( ) <sup>4</sup> 118,000 × 3 = 1,062,000 × 3 =
								4 (136,760 × 3 × 10 )-(148,200 × 3 × 10 )= -343,000
								( ) <sup>4</sup> 117,110 × 3 = 1,054,000 × 3 =
			4.	( )	10,000	0	10,000	
			1.		2,507	0	2,507	( ) 2,045,000 = 2,045,000 × 1 =
								(2,507,000 × 1 = 462,000 )-(2,045,000 × 1 )=
			2.		7,493	0	7,493	( ) ( 3 ) 7,955,000 397,750 × 20 =
								( 3 ) (374,650 × 20 )-(397,750 × 20 )= -462,000
			5.		5,500	)	0	5,500
			1.		1,800	0	1,800	( ) 200,000 × 9 = 1,800,000
			2.		700	0	700	( ) 350,000 × 2 = 700,000 =
			3.		3,000	0	3,000	( ) 20,000 × 150 = 3,000,000
		2.			20,951	18,340	2,611	
		1.			20,951	18,340	2,611	
			1.		10,000	10,000	0	
				1.	10,000	10,000	0	
			2.		1,200	1,200	0	
				1.	1,200	1,200	0	
			3.		7,140	7,140	0	
				1.	5,040	5,040	0	
				2.	2,100	2,100	0	
			4.	( )	2,611	0	2,611	
				1.	0	0	0	( ) 74,600 × 35 = 2,611,000 0-(74,600 × 35 )= -2,611,000
				2.	2,611	0	2,611	74,600 × 35 = 2,611,000
		3.			266,599	160,893	105,706	
			1.[ ]		266,599	160,893	105,706	

: 3 ( : )

								( )
				가				( )
			1.		13,660	11,460	2,200	
			1.		7,750	3,660	4,090	$409,000 \times 2 \times 5 = 4,090,000$
			2.		5,910	7,800	-1,890	$(592,000 \times 2 \times 5) - (731,000 \times 2 \times 5) = -1,390,000$
								$0 - (100,000 \times 5 \times 1) = -500,000$
			2.		4,966	5,680	-714	
			1.		2,760	2,160	600	$60,000 \times 10 = 600,000$
			2.		2,206	3,520	-1,314	$(220,600 \times 10) - (252,000 \times 10) = -314,000$
								$0 - (100,000 \times 5 \times 2) = -1,000,000$
			3.		3,440	3,440	0	
			1.		1,530	1,440	90	$90,000 \times 1 = 90,000$
			2.		1,910	2,000	-90	$(285,000 \times 2 \times 3) - (300,000 \times 2 \times 3) = -90,000$
			4.		0	200	-200	
			1.		0	200	-200	$0 - (100,000 \times 1 \times 2) = -200,000$
			5.		6,095	4,620	1,475	
			1.		1,712	600	1,112	$55,600 \times 1 \times 20 = 1,112,000$
			2.		4,383	4,020	363	$363,000 \times 1 = 363,000$
			6.	( )	13,640	13,640	0	
			1.		13,640	13,640	0	
			7.	( )	14,000	14,000	0	
			1.		14,000	14,000	0	
			8.	( )	144,148	57,953	86,195	
			1.		131,666	51,692	79,974	$( ) 1,748,000 \times 4 \times 6 = 41,952,000$
								$( ) (760,000 \times 4) - (60,000 \times 4) = 2,800,000$
								$( ) 가 (120,000 \times 2 \times 6) + (80,000 \times 1 \times 6) = 1,920,000$
								$( ) 가 (100,000 \times 1 \times 6) + (120,000 \times 1 \times 6) = 1,320,000$
								$( ) 60,000 \times 4 \times 6 = 1,440,000$
								$( ) (60,000 \times 4 \times 9) - (60,000 \times 4 \times 12) = -720,000$
								$( ) 130,000 \times 4 \times 6 = 3,120,000$

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								( )
				가				
								4,000 × 1 = 4,000
								( ) 가 500,000 × 4 × 2 = 4,000,000
								( ) 1,272,000 × 1 = 1,272,000
								( ) 2,038,000 × 4 = 8,152,000
								( ) 3,678,500 × 4 = 14,714,000
			2.		2,000	1,200	800	( ) 400,000 × 1 = 400,000
								( ) 100,000 × 4 = 400,000
			3.		10,482	5,061	5,421	( ) <sup>4</sup> 221,290 × 4 = 5,311,000
								( ) <sup>4</sup> 110,000 × 1 = 110,000
			9.	( )	13,500	13,500	0	
			1.		13,500	13,500	0	
			10.	( )	500	500	0	
			1.		500	500	0	
			11. [ ]		3,600	) 3,600	0	
			1.		3,600	3,600	0	
			12.	( )	27,500	20,000	7,500	
			1.		27,500	20,000	7,500	( ) 200,000 × 5 = 1,000,000
								( ) 450,000 × 4 = 1,800,000
								( ) 340,000 × 5 = 1,700,000
								( ) 600,000 × 5 = 3,000,000
			13.	( )	3,000	2,000	1,000	
			1.		3,000	2,000	1,000	( ) 500,000 × 2 = 1,000,000
			14.	( )	1,200	1,200	0	
			1.		1,200	1,200	0	
			15.	( )	9,100	9,100	0	
			1.		9,100	9,100	0	
			16.	( )	8,250	0	8,250	
			1.		4,000	0	4,000	( ) 500,000 × 1 = 500,000

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								( )
				가				( )
								( ) 500,000 500,000 × 1 =
								( ) 1,000,000 × 1 = 1,000,000
								( ) 2,000,000 × 1 = 2,000,000
			2.		3,450	0	3,450	( ) 690,000 × 5 = 3,450,000
			3.		800	0	800	( ) 200,000 × 1 = 200,000
								( ) 200,000 × 3 = 600,000
	4.				10,038	10,700	-662	
		1.			10,000	10,000	0	
			1.	( )	10,000	10,000	0	
				1.	430	0	430	107,500 × 4 = 430,000
				2.	9,570	10,000	-430	(641,600 × 5 )-(720,000 × 5 )= -392,000
								( ) (12,000 × 188 )-(12,000 × 190 )= -24,000
								(7,000 × 188 )-(7,000 × 190 )= -14,000
		2.			38	700	-662	
			1.		38	700	-662	
				1.	38	700	-662	(38,000 × 1 )-(700,000 × 1 )= -662,000
	5.				190,699	189,027	1,672	
		1.			23,970	25,060	-1,090	
			1.		23,970	25,060	-1,090	
				1.	3,260	3,260	0	
				1.	3,260	3,260	0	
			2.		9,650	10,660	-1,010	
				1.	630	800	-170	(160,000 × 1 )-(330,000 × 1 )= -170,000
				2.	9,020	9,860	-840	(100,000 × 10 )-(100,000 × 15 )= -500,000
								(80,000 × 2 )-(50,000 × 10 )= -340,000
			3.		4,000	4,000	0	
				1.	4,000	4,000	0	
			4.		4,300	4,380	-80	

: 3 ( : )

								( )
				가				( )
				1.	4,300	4,380	-80	(4,000 × 50 )-(3,000 × 60 )= 20,000
								0-(20,000 × 5 )= -100,000
			5.	가	2,100	2,100	0	
				1.	2,100	2,100	0	
			6.		660	660	0	
				1.	660	660	0	
		2.			7,071	11,000	-3,929	
			1.		2,371	6,100	-3,729	
				1.	0	400	-400	
				1.	0	400	-400	0-(200,000 × 2 )= -400,000
			2.		313	3,700	-3,387	
				1.	313	3,700	-3,387	0-(500,000 × 3 )= -1,500,000
								0-(300,000 × 4 )= -1,200,000
								0-(1,000 × 500 )= -500,000
								(2,260 × 50 )-(600 × 500 )= -187,000
			3. (Mbe)	( )	2,058	2,000	58	
				1.	1,300	1,300	0	
				2.	758	700	58	64,000 × 1 = 64,000
								(20,400 × 10 )-(3,000 × 7 × 10 )= -6,000
			2.		4,700	4,900	-200	
				1.	0	200	-200	
				1.	0	200	-200	0-(50,000 × 4 )= -200,000
			2.	( )	4,700	4,700	0	
				1.	4,700	4,700	0	189,500 × 2 = 379,000
								1,971,000 -2,350,000 = -379,000
		3.			79,354	79,354	0	
			1.		79,354	79,354	0	
				1. ( )	9,550	9,550	0	

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								( )
				가				
				1.	9,550	9,550	0	
				2. ( )	62,370	61,310	1,060	
				1.	62,370	61,310	1,060	(1 ) 83,330 × 6 = 500,000
								(2 ) 24,570 × 7 = 172,000
								(3 ) 28,660 × 6 = 172,000
								(4 ) 28,660 × 6 = 172,000
								(5 ) 24,570 × 7 = 172,000
								(6 ) 24,570 × 7 = 172,000
								( ) 250,000 × 2 = 500,000
								(185,710 × 7 ) - (300,000 × 7 ) = -800,000
				3. ( )	3,940	5,000	-1,060	
				1.	2,140	4,000	-1,860	(228,000 × 5 ) - (250,000 × 6 ) = -360,000
								0 - (250,000 × 4 ) = -1,000,000
								0 - (50,000 × 10 ) = -500,000
				2.	1,800	1,000	800	20,000 × 20 × 2 = 800,000
				4. ( )	3,000	3,000	0	
				1.	3,000	3,000	0	
				5. 가 ( )	494	494	0	
				1.	440	440	0	
				2.	54	54	0	
				4.	13,867	10,650	3,217	
				1.	828	500	328	
				1.	828	500	328	
				1.	828	500	328	164,000 × 2 = 328,000
				2.	0	0	0	
				2.	13,039	10,150	2,889	
				1.	10,339	10,150	189	
				1.	2,556	2,600	-44	(45,600 × 10 ) - 500,000 = -44,000

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								( )
				가				( )
				2.	4,893	4,010	883	75,000 × 1 = 75,000
								227,800 × 5 = 1,139,000
								(5 ) 129,000
								- (80,000 × 2 ) = -31,000
								0 - (300,000
								× 1 ) = -300,000
				3.	1,450	2,100	-650	(290,000 × 5
								) - (300,000 × 7 ) = -650,000
				4.	1,440	1,440	0	
				2. ( )	2,700	0	2,700	
				1.	2,700	0	2,700	( ) 90,000
								× 30 = 2,700,000
				5.	66,437	62,963	3,474	
				1.	66,437	62,963	3,474	
				1. PC	24,343	27,400	-3,057	
				1.	24,343	27,400	-3,057	(828,307 × 26
								) - (900,000 × 26 ) = -1,864,000
								(200,500 × 14
								) - (250,000 × 16 ) = -1,193,000
				2.	26,731	20,200	6,531	
				1.	26,731	20,200	6,531	(889,600 × 4
								) - (900,000 × 4 ) = -41,000
								100,000 × 60.72m = 6,072,000
								500,000 × 1 = 500,000
				3.	3,801	3,801	0	
				1.	3,801	3,801	0	
				4.	11,562	11,562	0	
				1.	11,562	11,562	0	
				6.	300,522	293,413	7,109	
				1.	138,579	126,574	12,005	
				1.	65,327	55,684	9,643	
				1.	23,569	21,200	2,369	
				1.	1,520	1,500	20	20,000 × 1 = 20,000
				2.	21,249	18,900	2,349	52,200 × 45 = 2,349,000
				3.	800	800	0	

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								( )
				가				( )
			2.		12,474	12,274	200	
			1.		1,200	1,200	0	
			2.		7,230	7,030	200	200,000 × 1 = 200,000
			3.		4,044	4,044	0	
			3.		29,284	22,210	7,074	
			1.		25,044	18,470	6,574	9,760 × 50 = 488,000
								500,000 × 12 = 6,000,000
								17,500 × 1 = 18,000
								68,000 × 1 = 68,000
			2.		3,440	2,940	500	25,000 × 4 × 5 = 500,000
			3.		800	800	0	
			2.		73,252	70,890	2,362	
			1.	( )	41,029	45,433	-4,404	
			1.		38,506	41,513	-3,007	(1,100,410 × 2 × 12 ) - (1,300,000 × 2 × 12 ) = -4,790,000
								100,000 × 2 = 200,000
								(870,610 × 2 ) - (9,489 × 2 × 7 × 15 ) = -251,000
								(2,117,000 × 2 ) - (1,200,000 × 2 ) = 1,834,000
			2.		800	800	0	
			3.		1,723	3,120	-1,397	4 (71,770 × 2 × 12 ) - (130,000 × 2 × 12 ) = -1,397,000
			2.		24,570	23,333	1,237	
			1.		22,370	21,133	1,237	(11,320 × 6 × 15 ) - (8,445 × 6 × 15 ) = 259,000
								(2,477,300 × 1 ) - (1,500,000 × 1 ) = 978,000
			2.		400	400	0	
			3.		1,800	1,800	0	
			3.		3,974	1,724	2,250	
			1.		3,974	1,724	2,250	125,000 × 3 × 3 × 2 = 2,250,000
			4.	( )	3,679	400	3,279	
			1.		3,037	0	3,037	( ) (365,400 × 1 × 5 ) + (100,000 × 1 × 1 ) = 1,927,000

: 3 ( : )

								( )
				가				( )
								( ) (132,000 × 1 × 5 )+(6,000 × 1 × 1 )= 666,000
								( ) (88,000 × 1 × 5 )+(4,000 × 1 × 1 )= 444,000
			2.		612	400	212	0-(200,000 × 1 × 2 )= -400,000
								( ) 300,000 × 1 = 300,000
								( ) 300,000 × 1 = 300,000
								11,300 × 1 = 12,000
			3.		30	0	30	( ) 30,000 × 1 = 30,000
2.					150,932	154,579	-3,647	
	1.				150,932	154,579	-3,647	
		1.			5,140	5,140	0	
			1.		5,140	5,140	0	
		2.			88,069	100,580	-12,511	
			1.		62,000	66,000	-4,000	(5,166,660 × 12 )-(5,500,000 × 12 )= -4,000,000
			2.		12,600	21,600	-9,000	(1,050,000 × 12 )-(1,800,000 × 12 )= -9,000,000
			3.		13,469	12,980	489	(1,950 × 100 )-(2,000 × 100 )= -5,000
								49,400 × 5 × 2 = 494,000
		3.			3,297	2,000	1,297	
			1.		3,297	2,000	1,297	1,297,000 × 1 = 1,297,000
		4.			12,289	13,221	-932	
			1.		12,289	13,221	-932	(112,100 × 12 )-(125,000 × 12 )= -154,000
								(165,000 × 2 )-(350,000 × 2 )= -370,000
								(66,000 × 12 )-(100,000 × 12 )= -408,000
		5.			595	1,186	-591	
			1.		595	1,186	-591	(990 × 500 )-(905 × 1,200 )= -591,000
		6.			1,892	1,892	0	
			1.		1,892	1,892	0	
		7.			37,590	28,500	9,090	
			1.		37,590	28,170	9,420	(200,000 × 1 )-(750,000 × 2 )= -1,300,000

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								( )
				가				
								$1,150,000 \times 8 = 9,200,000$ $20,000 \times 38 \times 2 = 1,520,000$ $= 0 - (110,000 \times 3) = -330,000$
			2.		0	330	-330	
		8.		( )	2,060	2,060	0	
			1.		2,060	2,060	0	
	3.				11,011	12,260	-1,249	
		1.			1,680	1,680	0	
			1.		1,680	1,680	0	
				1.	180	180	0	
				2.	1,500	1,500	0	
		2.			8,931	10,180	-1,249	
			1.		1,070	900	170	
				1.	550	500	50	$50,000 \times 1 = 50,000$
				2.	520	400	120	$120,000 \times 1 = 120,000$
			2.		1,781	3,200	-1,419	
				1.	881	1,300	-419	$(172,500 \times 2) - (350,000 \times 2) = -355,000$ $536,000 - 600,000 = -64,000$
				2.	0	1,000	-1,000	$0 - (500,000 \times 2) = -1,000,000$
				3.	900	900	0	
			3.	( )	1,680	1,680	0	
				1.	1,440	1,480	-40	$(72,000 \times 5 \times 4) - (74,000 \times 5 \times 4) = -40,000$
				2.	240	200	40	$(20,000 \times 12) - (20,000 \times 10) = 40,000$
			4.	( )	2,400	2,400	0	
				1.	142	100	42	$(142,000 \times 1) - (100,000 \times 1) = 42,000$
				2.	2,000	2,000	0	
				3.	258	300	-42	$(86,000 \times 3) - (100,000 \times 3) = -42,000$
			5.	( )	2,000	2,000	0	
				1.	1,620	1,000	620	$(162,000 \times 10) - (100,000 \times 10) = 620,000$

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								(    )			
				가							
				2.	120	200	-80	(120,000 × 1 × 1 ) - (200,000 × 1 × 1 ) = -80,000			
				3.	260	800	-540	(130,000 × 2 ) - (200,000 × 4 ) = -540,000			
		3.					400	400	0		
			1.					400	400	0	
				1.					400	400	0
7.					0	2,000	-2,000				
	1.				0	2,000	-2,000				
		1.			0	2,000	-2,000				
			1.		0	2,000	-2,000				
				1.	0	2,000	-2,000	0 - (2,000,000 × 1 ) = -2,000,000			
					2,756,442	2,372,058	384,384				