

2017

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			515,790,000
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2017

1	"	.	293,781,000	"	"	.	515,790,000	"	.
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1	515,790	293,781			222,009		75.6	
		12,272	12,272	2.3		23,797	25,647	4.9
		164,935	367,709	71.2	/	80,150	163,439	31.6
		42,941	126,098	24.4		40,816	111,466	21.6
		50	2,400	0.4		35,785	55,555	10.7
		1,811	7,311	1.4		43,500	56,320	10.9
						-2,039	103,363	20.0

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					()				
가									
1.					379,981	202,774	177,207		
1.					12,272	0	12,272		
1.					12,272	0	12,272		
1.					12,272	0	12,272		
1.					12,272	0	12,272	()	10,000,000
								: 10,000,000 × 1 =	
								()	2,272,000
								× 1 =	2,272,000
2.					367,709	202,774	164,935		
1.					367,709	202,774	164,935		
1.					367,709	202,774	164,935		
1.					202,774	202,774	0		
2.					164,935	0	164,935	()	: 5,760,000 5,760,000
								× 1 =	
								()	: 17,203,000 × 17,203,000
								1 =	
								()	: 42,000,000 × 42,000,000
								1 =	
								()	: 10,584,000
								10,584,000 × 1 =	
								()	: 23,797,000 23,797,000
								× 1 =	
								()	: 27,560,000 27,560,000
								× 1 =	
								()	: 2,031,000 × 1 2,031,000
								=	
								()	: 1,100,000 × 1 1,100,000
								=	
								()	: 3,960,000 3,960,000
								× 1 =	
								()	: 1,000,000 × 1 1,000,000
								=	
								()	() 5,550,000
								: 5,550,000 × 1 =	
								()	: 16,150,000 × 1 16,150,000
								=	
								()	: 1,200,000 × 1 = 1,200,000
								()	: 2,400,000 × 2,400,000
								1 =	
								()	: 2,000,000 × 2,000,000
								1 =	
								()	: 2,640,000 2,640,000
								× 1 =	
2.					128,498	85,507	42,991		
1.					126,098	83,157	42,941		

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								()	
				가					
	1.	1.	1.		126,098	83,157	42,941		
					61,303	64,767	-3,464		
					61,303	64,767	-3,464	: (3,900 × 15 × 40)+(3,900 × 2 × 33)+(4,230 × 17 × 141)-10,545,000 =	2,192,000
								() : (2,400 × 90 × 181) -	-4,680,000
								43,776,000 =	
								() : (2,200 × 12 × 173) -	-976,000
								5,544,000 =	
				2.	49,555	13,770	35,785		
				1.	49,555	13,770	35,785	: (2,525,000 × 6) -	11,790,000
								3,360,000 =	
								: (17,202,500 × 2) -	23,995,000
								10,410,000 =	
				3.	15,240	4,620	10,620		
				1.	15,240	4,620	10,620	: (60,000 × 12 × 12) -	6,120,000
								2,520,000 =	
								: (50,000 × 12 × 9) -	3,300,000
								2,100,000 =	
								: 100,000	1,200,000
								× 12 =	
	2.	2,400	2,350	50					
1.	1.	1.	1.		2,000	2,000	0		
					2,000	2,000	0		
					2,000	2,000	0		
				2.	400	350	50		
				1.	300	300	0		
				1.	300	300	0		
				2.	100	50	50		
				1.	100	50	50	: 25,000 × 2 =	50,000
				3.	7,311	5,500	1,811		
				1.	1.	1.	1.		7,311
	7,311	5,500	1,811						
	7,311	5,500	1,811						
	7,311	5,500	1,811						
	7,311	5,500	1,811					() : (5,493,680 × 1) -	493,000
								5,000,000 =	
								() : (1,818,240 × 1) -	1,318,000
				500,000 =					
					515,790	293,781	222,009		

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								()
				가				()
1.					25,647	1,850	23,797	
	1.				23,797	0	23,797	
		1.			23,797	0	23,797	
			1.		23,797	0	23,797	
				1.	21,960	0	21,960	() 21,960,000 × 1 = 21,960,000
				2.	1,837	0	1,837	() ⁴ 306,150 × 1 1,837,000 × 6 =
	2.				1,850	1,850	0	
		1.			1,850	1,850	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		150	150	0	
				1.	150	150	0	
			3.		400	400	0	
				1.	400	400	0	
			4.		300	300	0	
				1.	300	300	0	
2.	/				163,439	83,289	80,150	
		1.			67,524	65,757	1,767	
			1.		67,524	65,757	1,767	
				1.	53,377	53,091	286	
					53,377	53,091	286	(5,024,600 × 10) - 53,091,000 = -2,845,000
								() () 186 × 96 × 100 = 1,786,000
								() () 175 × 14 × 100 = 245,000
								() () 100 × 96 × 100 = 960,000
								() () 100 × 14 × 100 = 140,000
			2.		100	200	-100	
				1.	100	200	-100	-50,000 × 2 × 2 = -200,000
								() 50,000 × 2 × 1 = 100,000

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								()
				가				()
			3.		6,145	6,564	-419	
			1.		3,345	3,764	-419	(30,500 × 2 × 1) -419,000
			2.		2,750	2,750	0	- 480,000 =
			3.		50	50	0	
			4.		4,902	4,902	0	
			1.		4,902	4,902	0	
			5.		3,000	1,000	2,000	
			1.		3,000	1,000	2,000	() (3,000,000 × 1) 2,000,000
								- 1,000,000 =
	2.				8,820	7,820	1,000	
		1. []			4,894	3,894	1,000	
		1.			1,900	1,900	0	
		1.			600	600	0	
		2.			700	700	0	
		3.			600	600	0	
		2.			1,044	1,044	0	
		1.			1,044	1,044	0	
		3.			300	300	0	
		1.			300	300	0	
		4.			300	300	0	
		1.			300	300	0	
		5.			350	350	0	
		1.			150	150	0	
		2.			200	200	0	
		6. []			1,000	0	1,000	
		1.			1,000	0	1,000	() 500,000 × 1 = 500,000
								() 300,000 × 1 = 300,000
								() 200,000 × 1 = 200,000
								=
	2.				3,926	3,926	0	

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								()
				가				()
			1.		1,976	1,976	0	
			1.		1,976	1,976	0	
			2.		600	600	0	
			1.		600	600	0	
			3.		600	600	0	
			1.		600	600	0	
			4.		750	750	0	
			1.		750	750	0	
			3.		61,233	0	61,233	
			1.		27,560	0	27,560	
			1.		27,560	0	27,560	
			1.		27,560	0	27,560	() 2,550 x 96 x 100 = 24,480,000
								() 2,200 x 14 x 100 = 3,080,000
			2.		28,513	0	28,513	
			1.		5,760	0	5,760	
			1.		5,760	0	5,760	() 5,760,000 x 1 = 5,760,000
			2.		17,203	0	17,203	
			1.		17,203	0	17,203	() 17,203,000 x 1 = 17,203,000
			3.	() 5,550	0	5,550		
			1.		5,550	0	5,550	() 5,550,000 5,550,000 x 1 = 5,550,000
			3.		5,160	0	5,160	
			1.		3,960	0	3,960	
			1.		3,960	0	3,960	() 60,000 x 12 x 3 = 2,160,000
								() 50,000 x 12 x 3 = 1,800,000
			2.		1,200	0	1,200	
			1.		1,200	0	1,200	() 1,200,000 1,200,000 x 1 = 1,200,000
			4.		25,862	9,712	16,150	
			1.		25,862	9,712	16,150	

: 1 (:)

								()
				가				()
			1.		5,662	5,662	0	
			1.		5,662	5,662	0	
			2.		750	750	0	
			1.		750	750	0	
			3.		3,300	3,300	0	
			1.		1,000	1,000	0	
			2.		2,300	2,300	0	
			4.		16,150	0	16,150	
			1.		16,150	0	16,150	() x 190 = 42,500 x 2 16,150,000
			3.		111,466	70,650	40,816	
			1.		74,754	50,850	23,904	
			1.		24,011	21,611	2,400	
			1.		2,790	2,790	0	
			1.		2,790	2,790	0	
			2.		1,000	1,000	0	
			1.		400	400	0	
			2.		600	600	0	
			3.		2,000	2,000	0	
			1.		2,000	2,000	0	
			4.		800	800	0	
			1.		800	800	0	
			5.		14,309	14,309	0	
			1.		8,640	8,640	0	
			2.		5,669	5,669	0	
			6.	()	712	712	0	
			1.		712	712	0	
			7.		2,400	0	2,400	
			1.		2,400	0	2,400	() = 40,000 x 2 x 30 2,400,000

: 1 (:)

								()
				가				()
		2.			2,500	2,500	0	
			1.		2,500	2,500	0	
				1.	2,500	2,500	0	
		3.			250	250	0	
			1.		250	250	0	
				1.	250	250	0	
		4.			600	600	0	
			1.		600	600	0	
				1.	600	600	0	
		5.			200	200	0	
			1.		200	200	0	
				1.	200	200	0	
		6.			47,193	25,689	21,504	
			1.		307	307	0	
				1.	307	307	0	
			2.		840	840	0	
				1.	840	840	0	
			3.		900	900	0	
				1.	900	900	0	
			4.		200	200	0	
				1.	200	200	0	
			5.		690	690	0	
				1.	450	450	0	
				2.	240	240	0	
			6.		1,200	1,200	0	
				1.	1,200	1,200	0	
			7.		182	182	0	
				1.	182	182	0	

: 1 (:)

								()
				가				()
			8.		200	200	0	
			1.		200	200	0	
			9.		940	940	0	
			1.		940	940	0	
			10.		4,510	4,060	450	
			1.		450	0	450	$30,000 \times 1 \times 15 = 450,000$
			2.		3,500	3,500	0	$-30,000 \times 1 \times 35 = -1,050,000$
								$30,000 \times 1 \times 35 = 1,050,000$
			3.		560	560	0	
			11.		1,000	1,450	-450	
			1.		0	450	-450	$-10,000 \times 1 \times 45 = -450,000$
			2.		1,000	1,000	0	
			12.3		4,400	4,400	0	
			1.		4,400	4,400	0	
			13.		1,200	1,200	0	
			1.		200	200	0	
			2.		1,000	1,000	0	
			14.		800	800	0	
			1.		800	800	0	
			15.		500	500	0	
			1.		500	500	0	
			16.		300	300	0	
			1.		300	300	0	
			17.		200	200	0	
			1.		200	200	0	
			18.		900	900	0	
			1.		600	600	0	
			2.		300	300	0	

: 1 (:)

								()
				가				()
			19.		100	100	0	
			1.		100	100	0	
			20.		500	500	0	
			1.		500	500	0	
			21.		800	800	0	
			1.		800	800	0	
			22.		400	400	0	
			1.		400	400	0	
			23.		8,640	2,520	6,120	
			1.		8,640	2,520	6,120	$\begin{aligned} & (129,500 \times 4 \times 2) - 1,720,000 = -684,000 \\ & (380,000 \times 10) - 800,000 = 3,000,000 \\ & 380,400 \times 10 = 3,804,000 \end{aligned}$
			24.		5,400	2,100	3,300	
			1.		5,400	2,100	3,300	$\begin{aligned} & (90,000 \times 4 \times 10) - 1,200,000 = 2,400,000 \\ & -100,000 \times 3 \times 3 = -900,000 \\ & = 180,000 \times 10 = 1,800,000 \end{aligned}$
			25.		10,584	0	10,584	
			1.		9,602	0	9,602	() $9,602,000 \times 1 = 9,602,000$
			2.		982	0	982	() $163,650 \times 1 = 982,000$ $\times 6 =$
			26.		300	0	300	
			1.		300	0	300	$30,000 \times 5 \times 2 = 300,000$
			27.		1,200	0	1,200	
			1.		300	0	300	$(30,000 \times 2 \times 3) + (40,000 \times 1 \times 3) = 300,000$
			2.		900	0	900	$90,000 \times 10 = 900,000$
	2.				36,712	19,800	16,912	
		1.			6,500	6,500	0	
			1.		2,000	2,000	0	
			1.		2,000	2,000	0	

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								()
				가				()
			2.		2,000	2,000	0	
			1.		2,000	2,000	0	
			3.		1,500	1,500	0	
			1.		1,500	1,500	0	
			4.	(가)	1,000	1,000	0	
			1.		1,000	1,000	0	
		2.			2,272	0	2,272	
		1.	()		2,272	0	2,272	
			1.		70	0	70	() 70,000 × 1 × 1 = 70,000
			2.		2,202	0	2,202	() 90,000 × 17 × 1 = , , , 1,530,000
								() 600,000 × 1 = 600,000
								() 72,000 × 1 = 72,000
		3.			23,240	10,600	12,640	
		1.			10,600	10,600	0	
			1.		9,600	9,600	0	-100,000 × 3 × 32 = -9,600,000
								30,000 × 10 × 32 = 9,600,000
			2.		1,000	1,000	0	
		2.			10,000	0	10,000	
			1.		6,300	0	6,300	() 30,000 × 1 × 6 × 30 = 5,400,000
								() , 30,000 × 3 × 2 × 5 = 900,000
			2.		3,700	0	3,700	() 185,000 × 10 × 2 = 3,700,000
		3.			2,640	0	2,640	
			1.		2,640	0	2,640	() 30,000 × 2 × 1 × 40 = 2,400,000
								() 6,000 × 1 × 40 = 240,000
		4.			900	900	0	
			1.		500	500	0	
				1.	500	500	0	
			2.		400	400	0	

: 1 (:)

								()
				가				()
				1.	400	400	0	
		5.			3,800	1,800	2,000	
			1.		800	800	0	
				1.	800	800	0	
			2.		1,000	1,000	0	
				1.	1,000	1,000	0	
			3.		2,000	0	2,000	
				1.	1,400	0	1,400	() 50,000 × 2 × 14 = 1,400,000
				2.	600	0	600	() 150,000 × 2 × 2 = 600,000
4.					55,555	19,770	35,785	
	1.				49,555	13,770	35,785	
		1.			15,150	3,360	11,790	
			1.		15,150	3,360	11,790	
				1.	13,500	2,400	11,100	(30,000 × 5 × 3 × 30) - 2,400,000 = 11,100,000
				2.	1,650	960	690	(33,000 × 10 × 5) - 960,000 = 690,000
		2.			34,405	10,410	23,995	
			1.		18,000	5,190	12,810	
				1.	17,712	5,100	12,612	(18,000 × 2 × 492) - 5,100,000 = 12,612,000
				2.	288	90	198	(12,000 × 2 × 12) - 90,000 = 198,000
			2.		16,405	5,220	11,185	
				1.	8,400	1,800	6,600	(30,000 × 4 × 70) - 1,800,000 = 6,600,000
				2.	8,005	3,420	4,585	(27,850 × 100) - 1,500,000 = 1,285,000
								(1,000 × 30 × 174) - 1,920,000 = 3,300,000
	2.				6,000	6,000	0	
		1.			6,000	6,000	0	
			1.		4,500	4,500	0	
				1.	4,500	4,500	0	
			2.		1,500	1,500	0	

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								()
				가				()
				1.	1,500	1,500	0	
5.					56,320	12,820	43,500	
	1.				7,320	7,320	0	
		1.			7,320	7,320	0	
			1.		500	500	0	
				1.	500	500	0	
			2.		800	800	0	
				1.	800	800	0	
			3.		900	900	0	
				1.	900	900	0	
			4.	가	200	200	0	
				1.	200	200	0	
			5.		1,720	1,720	0	
				1.	1,720	1,720	0	
			6.		700	700	0	
				1.	700	700	0	
			7.		2,500	2,500	0	
				1.	2,500	2,500	0	
	2.				42,000	0	42,000	
		1.			42,000	0	42,000	
			1.		42,000	0	42,000	
				1.	5,900	0	5,900	() 590,000 × 1 × 10 = 5,900,000
				2.	7,910	0	7,910	() 105,500 × 10 × 2 = 2,110,000
								() 2,000,000 × 2 × 1 = 4,000,000
								() 700,000 × 2 = 1,400,000
								() 200,000 × 2 = 400,000
				3.	1,320	0	1,320	() 30,000 × 1 × 3 × 8 = 720,000
								() 300,000 × 1 × 2 = 600,000

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								()
				가				()
				4.	5,250	0	5,250	() 50,000 × 8 × 2 800,000 =
								() 450,000 225,000 × 2 × 1 =
								() 2,000,000 4,000,000 × 2 × 1 =
				5.	20,850	0	20,850	-950,000 × 6 = -5,700,000
								() 950,000 × 6 5,700,000 =
								() 1,000,000 × 3 3,000,000 =
								() 170,000 3,400,000 × 10 × 2 =
								() 2,000,000 10,000 × 100 × 2 =
								() 600,000 × 1 1,200,000 × 2 =
								() 1,600,000 100,000 × 16 × 1 =
								() 100,000 500,000 × 5 × 1 =
								() 245,000 2,450,000 × 10 × 1 =
								() 500,000 1,000,000 × 2 =
								(1) 950,000 × 1 950,000 =
								(2) 950,000 × 1 950,000 =
								(3) 950,000 × 1 950,000 =
								(4) 950,000 × 1 950,000 =
								(5) 950,000 × 1 950,000 =
								(6) 950,000 × 1 950,000 =
				6.	174	0	174	() 4 14,500 × 12 174,000 =
				7.	596	0	596	() 149,000 596,000 × 4 =
				3.	4,500	4,500	0	
				1.	500	500	0	
				1.	500	500	0	
				1.	200	200	0	
				2.	300	300	0	
				2.	4,000	4,000	0	
				1.	4,000	4,000	0	

: 1 (:)

								()
				가				()
				1.	2,500	2,500	0	
				2.	1,000	1,000	0	
				3.	500	500	0	
			4.		2,500	1,000	1,500	
			1.		2,500	1,000	1,500	
			1.FC		2,500	1,000	1,500	
			1.		2,500	1,000	1,500	FC. (500,000 × 5) - 1,500,000
								1,000,000 =
6.					103,363	105,402	-2,039	
			1.		35,632	34,614	1,018	
			1.		20,260	20,260	0	
			1.		5,800	5,800	0	
				1.	1,200	1,200	0	
				2.	4,000	4,000	0	
				3.	600	600	0	
			2.		6,700	6,700	0	
				1.	1,500	1,500	0	
				2.	2,200	2,200	0	
				3.	3,000	3,000	0	
			3.		7,760	7,760	0	
				1.	4,960	4,960	0	
				2.	200	200	0	
				3.	2,400	2,400	0	
				4.	200	200	0	
			2.		15,372	14,354	1,018	
			1.		1,304	1,421	-117	
				1.	1,304	1,421	-117	(102,000 × 3) - 321,000 = -15,000
								(66,000 × 3) - 300,000 = -102,000
			2.		300	300	0	

: 1 (:)

								()
				가				()
				1.	300	300	0	
			3.		3,600	3,600	0	
				1.	1,200	1,200	0	
				2.	600	600	0	
				3.	1,800	1,800	0	
			4.		6,984	6,756	228	
				1.	4,728	4,500	228	(1,576,000 × 3) - 4,500,000 = 228,000
				2.	600	600	0	
				3.	1,656	1,656	0	
			5.		2,084	1,237	847	
				1.	2,084	1,237	847	(842,000 × 2) - 837,000 = 847,000
			6.		900	840	60	
				1.	900	840	60	(300,000 × 3) - 840,000 = 60,000
			7.		200	200	0	
				1.	200	200	0	
		2.			59,671	62,728	-3,057	
		1.			59,671	62,728	-3,057	
			1.		13,775	10,475	3,300	
				1.	13,375	10,075	3,300	(60,000 × 25 × 2) - 3,475,000 = -475,000
								(2,075,000 × 5) - 6,600,000 = 3,775,000
				2.	400	400	0	
			2.		2,434	2,434	0	
				1.	2,434	2,434	0	
			3.		16,882	22,603	-5,721	
				1.	16,882	22,603	-5,721	(102,000 × 9) - 963,000 = -45,000
								(66,000 × 9) - 900,000 = -306,000
								(1,437,000 × 10) - 19,740,000 = -5,370,000
			4.		21,480	20,796	684	

: 1 (:)

								()
				가				()
				1.	14,184	13,500	684	(1,576,000 × 9) - 13,500,000 = 684,000
				2.	1,800	1,800	0	
				3.	5,496	5,496	0	
			5.		1,500	2,500	-1,000	
			1.		1,500	2,500	-1,000	(500,000 × 2) - 2,000,000 = -1,000,000
			6.		2,700	2,520	180	
			1.		2,700	2,520	180	(300,000 × 9) - 2,520,000 = 180,000
			7.		400	400	0	
			1.		200	200	0	
			2.		200	200	0	
			8.		500	1,000	-500	
			1.		500	1,000	-500	(500,000 × 1) - 1,000,000 = -500,000
		3.			8,060	8,060	0	
		1.			1,500	1,500	0	
		1.			1,500	1,500	0	
		1.			500	500	0	
		2.			1,000	1,000	0	
		2.			6,540	6,540	0	
		1.			5,340	5,340	0	
		1.			4,200	4,200	0	
		2.			900	900	0	
		3.			240	240	0	
		2.			1,200	1,200	0	
		1.			1,200	1,200	0	
		3.			20	20	0	
		1.			20	20	0	
		1.			20	20	0	
					515,790	293,781	222,009	