

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
								× 1 =	5,760,000
								()	17,203,000 ×
								1 =	17,203,000
								()	42,000,000 ×
								1 =	42,000,000
								()	10,584,000
								10,584,000 × 1 =	10,584,000
								()	23,797,000
								× 1 =	23,797,000
								()	27,560,000
								× 1 =	27,560,000
								()	2,031,000 × 1
								=	2,031,000
								()	1,100,000 × 1
								=	1,100,000
								()	3,960,000
								× 1 =	3,960,000
								()	1,000,000 × 1
								=	1,000,000
								()	()
								: 5,550,000 × 1 =	5,550,000
								()	16,150,000 × 1
								=	16,150,000
								()	1,200,000
								: 1,200,000 × 1 =	1,200,000
								()	2,400,000 ×
								1 =	2,400,000
								()	2,000,000 ×
								1 =	2,000,000
								()	2,640,000
								× 1 =	2,640,000
2.					128,498	85,507	42,991		
1.					126,098	83,157	42,941		

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							()	
가								
1.				126,098	83,157	42,941		
	1.			61,303	64,767	-3,464		
		1.		61,303	64,767	-3,464	$(3,900 \times 15 \times 40) + (3,900 \times 2 \times 33) + (4,230 \times 17 \times 141) - 10,545,000 =$	2,192,000
							() : $(2,400 \times 90 \times 181) -$	-4,680,000
							43,776,000 =	
							() : $(2,200 \times 12 \times 173) -$	-976,000
							5,544,000 =	
	2.			49,555	13,770	35,785		
		1.		49,555	13,770	35,785	$(2,525,000 \times 6) -$	11,790,000
							3,360,000 =	
							$(17,202,500 \times 2) -$	23,995,000
							10,410,000 =	
	3.			15,240	4,620	10,620		
		1.		15,240	4,620	10,620	$(60,000 \times 12 \times 12) -$	6,120,000
							2,520,000 =	
							$(50,000 \times 12 \times 9) -$	3,300,000
							2,100,000 =	
							$100,000$	1,200,000
							$\times 12 =$	
2.				2,400	2,350	50		
	1.			2,000	2,000	0		
		1.		2,000	2,000	0		
			1.	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	$25,000 \times 2 =$	50,000
3.				7,311	5,500	1,811		
	1.			7,311	5,500	1,811		
		1.		7,311	5,500	1,811		
			1.	7,311	5,500	1,811	$(5,493,680 \times 1) -$	493,000
							5,000,000 =	
							$(1,818,240 \times 1) -$	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 × 6 =	306,150 × 1 = 1,837,000
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		
			1.	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	× 2 =	-50,000 × 2 = -200,000
							× 2 × 1 =	() 50,000 = 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	
			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) - 1,000,000 = 2,000,000
		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 24,480,000 $\times 96 \times 100 =$
								() 2,200 3,080,000 $\times 14 \times 100 =$
		2.			28,513	0	28,513	
		1.			5,760	0	5,760	
		1.			5,760	0	5,760	() 5,760,000 $\times 1 =$ 5,760,000
		2.			17,203	0	17,203	
		1.			17,203	0	17,203	() 17,203,000 $\times 1 =$ 17,203,000
		3.		() 5,550	0	5,550		
		1.			5,550	0	5,550	() 5,550,000 $\times 1 =$ 5,550,000
		3.			5,160	0	5,160	
		1.			3,960	0	3,960	
		1.			3,960	0	3,960	() 60,000 $\times 12$ $\times 3 =$ 2,160,000
								() 50,000 $\times 12$ $\times 3 =$ 1,800,000
		2.			1,200	0	1,200	
		1.			1,200	0	1,200	() 1,200,000 $\times 1 =$ 1,200,000
		4.			25,862	9,712	16,150	
		1.			25,862	9,712	16,150	

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				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	() × 190 = 42,500 × 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 × 2 × 30 = 2,400,000

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							()
				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	

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							()		
							()		
				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	$(129,500 \times 4 \times 2)$	-684,000	
							$) - 1,720,000 =$		
							$(380,000 \times 10) -$	3,000,000	
							$800,000 =$		
							$380,400 \times 10 =$	3,804,000	
			24.	5,400	2,100	3,300			
			1.	5,400	2,100	3,300	$(90,000 \times 4 \times 10) -$	2,400,000	
							$1,200,000 =$		
							$-100,000 \times 3 \times 3$	-900,000	
							$=$		
							$180,000 \times 10 =$	1,800,000	
			25.	10,584	0	10,584			
			1.	9,602	0	9,602	()	$9,602,000 \times 1 =$	9,602,000
			2.	982	0	982	() ⁴	$163,650 \times 1$	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	$(30,000 \times 2 \times 3) + (40,000$	300,000	
							$\times 1 \times 3) =$		
			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				()
			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										

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				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- 1,000,000 =	(500,000 × 5) - 1,500,000
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	321,000 =	(102,000 × 3) - -15,000
							300,000 =	(66,000 × 3) - -102,000
		2.		300	300	0		

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				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		

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				가				()
			1.	14,184	13,500	684	(1,576,000 × 9) -	684,000
							13,500,000 =	
			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) -	-1,000,000
							2,000,000 =	
			6.	2,700	2,520	180		
			1.	2,700	2,520	180	(300,000 × 9) -	180,000
							2,520,000 =	
			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) -	-500,000
							1,000,000 =	
		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		