							( )	
:		2						(:)
1.				532,120	370,518	161,602		
	1.			10,115	10,115	0		
		1.		10,115	10,115	0		
			1.	10,115	10,115	0		
				1.	10,115	10,115	0	( )
	2.			520,005	360,403	159,602		
		1.		520,005	360,403	159,602		
			1.	520,005	360,403	159,602		
				1.	210,659	209,692	967	( ) : (176,624,000 × 1) - 174,774,000 = 1,850,000
								( ) : (34,035,000 × 1) - 34,918,000 = -883,000
				2.	309,346	150,711	158,635	( ) : (15,539,000 × 1) - 14,132,000 = 1,407,000
								( ) : (6,210,000 × 1) - 4,968,000 = 1,242,000
								( ) : (23,043,930 × 1) - 10,796,000 = 12,247,000
								( ) : (2,476,640 × 1) - 1,238,000 = 1,238,000
								( ) : (18,217,000 × 1) - 9,856,000 = 8,361,000
								( ) : (18,247,000 × 1) - 18,217,000 = 30,000
								( ) : (27,933,000 × 1) - 18,247,000 = 9,686,000
								( ) : (22,960,000 × 1) - 21,040,000 = 1,920,000
								( ) ( ) : (1,068,380 × 1) - 900,000 = 169,000
								( ) ( ) : (2,149,000 × 1) - 1,069,000 = 1,080,000
								( ) ( ) : (3,101,240 × 1) - 2,149,000 = 953,000
								( ) ( ) : (890,320 × 1) - 750,000 = 141,000
								( ) ( ) : (1,510,320 × 1) - 891,000 = 620,000
								( ) ( ) : (2,459,390 × 1) - 1,511,000 = 949,000
								( ) : (7,348,000 × 1) - 4,040,000 = 3,308,000
								( ) : (4,691,000 × 1) - 2,579,000 = 2,112,000
								( ) : 29,170,000 × 1 = 29,170,000
								( ) : (53,057,000 × 1) - 29,170,000 = 23,887,000

2019 _____

						( )	
						( ) : 67,000 × 1 =	67,000
						( ) : (134,000 × 1) - 67,000 =	67,000
						( ) : 4,000,000 × 1 =	4,000,000
						( ) : 520,000 × 1 =	520,000
						( ) : 2,000,000 × 1 =	2,000,000
						( ) : 700,000 × 1 =	700,000
						( ) : 1,185,570 × 1 =	1,185,000
						( ) : 2,500,000 × 1 =	2,500,000
						( ) : 10,000,000 × 1 =	10,000,000
						( ) : 7,725,000 × 1 =	7,725,000
						( ) : 2,700,000 × 1 =	2,700,000
						( ) : 2,000,000 × 1 =	2,000,000
						( ) : 401,000 × 1 =	401,000
						( ) : 3,000,000 × 1 =	3,000,000
						( ) : 23,000,000 × 1 =	23,000,000
						( ) : 250,000 × 1 =	250,000
3				2,000	0	2,000	
	1.			2,000	0	2,000	
		1.		2,000	0	2,000	
			1.	2,000	0	2,000	( ) : 1,400,000 × 1 = 1,400,000
						( ) : 600,000 × 1 =	600,000
2				112,499	116,902	-4,403	
	1.			110,687	114,472	-3,785	
		1.		110,687	114,472	-3,785	
			1.	71,421	68,166	3,255	
				1.	67,938	64,683	3,255	: 383,000 × 1 = 383,000
						( ) : 2,980,000 × 1 =	2,980,000
						( ) : -108,000 × 1 =	-108,000

:			2				(:)

							( )	
			2.	3,483	3,483	0		
		2		28,360	35,400	-7,040		
			1.	28,360	35,400	-7,040	: -7,040,000 × 1 = -7,040,000	
		3		2,850	2,850	0		
			1.	2,850	2,850	0		
		4		8,056	8,056	0		
			1.	8,056	8,056	0		
	2.			1,812	2,430	-618		
		1.		1,000	2,000	-1,000		
			1.	1,000	2,000	-1,000		
			1.	1,000	2,000	-1,000	: -1,000,000 × 1 = -1,000,000	
		2.		382	0	382		
			1.	382	0	382		
			1.	382	0	382	: 182,000 × 1 = 182,000	
							: 200,000 × 1 200,000	
		3.		430	430	0		
			1.	300	300	0		
			1.	300	300	0		
			2.	130	130	0		
			1.	130	130	0		
3.				13,005	13,005	0		
	1.			13,005	13,005	0		
		1.		13,005	13,005	0		
			1.	13,005	13,005	0		
			1.	13,005	13,005	0		
				657,624	500,425	157,199		

2019 _____

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								( )
1.					1,750	1,750	0	
	1.				1,750	1,750	0	
		1.			1,750	1,750	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
			2.		450	450	0	
				1.	450	450	0	
			3. (SW		300	300	0	
				1.	300	300	0	
2. /					268,365	174,947	93,418	
	1.				101,608	80,435	21,173	
		1.			101,608	80,435	21,173	
			1.		64,267	58,223	6,044	
				1.	64,267	58,223	6,044	1,405,000 × 1 = 1,405,000
								( ) 4,639,000 × 1 = 4,639,000
			2.		334	200	134	
				1.	334	200	134	( ) ( ) 67,000 × 1 = 67,000
								( ) ( ) 67,000 × 1 = 67,000
			3.		13,000	11,150	1,850	
				1.	7,000	6,150	850	100,000 × 2 = 200,000
								95,000 × 10 = 950,000
								-300,000 × 1 = -300,000
				2.	5,950	4,950	1,000	1,000,000 × 1 = 1,000,000
				3.	50	50	0	
			4.		3,483	3,483	0	
				1.	3,483	3,483	0	
			5.		760	760	0	
				1.	760	760	0	

: 2019-10-31

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								( )	
			6.		4,691	2,579	2,112		
				1.	4,691	2,579	2,112	( ) 2,112,000 ×1 =	2,112,000
			7.		7,348	4,040	3,308		
				1.	7,348	4,040	3,308	( ) 3,308,000 ×1 =	3,308,000
			8		7,725	0	7,725		
				1.	7,725	0	7,725	( ) 450,000 ×10 =	4,500,000
								( ) 430,000 ×1 =	430,000
								( ) 2,795,000 ×1 =	2,795,000
	2.				22,849	13,449	9,400		
		1.[ ]			16,479	6,479	10,000		
			1.		2,980	2,200	780		
				1.	780	600	180	90,000 ×2 =	180,000
				2.	800	700	100	50,000 ×2 =	100,000
				3.	1,400	900	500	500,000 ×1 =	500,000
			2.		879	1,379	-500		
				1.	879	1,379	-500	-245,000 ×1 =	-245,000
								-255,000 ×1 =	-255,000
			3.		420	600	-180		
				1.	420	600	-180	-180,000 ×1 =	-180,000
			4.		300	300	0		
				1.	300	300	0		
			5.		400	500	-100		
				1.	0	100	-100	-100,000 ×1 =	-100,000
				2.	400	400	0		
			6.[ ]		1,500	1,500	0		
				1.	1,500	1,500	0		
			7.		10,000	0	10,000		
				1.	4,836	0	4,836	( ) ( ) 4,836,000 ×1 =	4,836,000

<u>2019</u>

							( )	
				2	5,164	0	5,164	( ) 582,100 × 4 = 2,329,000
								( ) 2,835,000 × 1 = 2,835,000
		2			6,370	6,970	-600	
			1.		1,520	1,520	0	
				1.	1,520	1,520	0	
			2		550	600	-50	
				1.	550	600	-50	-50,000 × 1 = -50,000
			3		0	600	-600	
				1.	0	600	-600	-600,000 × 1 = -600,000
			4		800	750	50	
				1.	800	750	50	50,000 × 1 = 50,000
			5.		3,500	3,500	0	
				1.	3,500	3,500	0	
	3				90,955	32,066	58,889	
		1.			53,057	0	53,057	
			1.		53,057	0	53,057	
				1.	53,057	0	53,057	( ) ( ) 27,550,000 × 1 = 27,550,000
								( ) ( ) 22,591,000 × 1 = 22,591,000
								( ) ( ) 1,620,000 × 1 = 1,620,000
								( ) ( ) 1,296,000 × 1 = 1,296,000
		2.			28,360	26,440	1,920	
			1.		22,960	21,040	1,920	
				1.	22,960	21,040	1,920	( ) 1,920,000 × 1 = 1,920,000
			2		5,400	5,400	0	
				1.	5,400	5,400	0	
		3.			2,850	2,850	0	
			1.		2,850	2,850	0	
				1.	2,850	2,850	0	

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							( )				
		4		6,688	2,776	3,912					
			1.	1,126	1,126	0					
				1.	1,126	1,126	0				
			2.	5,562	1,650	3,912					
				1.	5,562	1,650	3,912	( )	169,000 ×1 =		169,000
								( )	1,080,000 ×1 =		1,080,000
								( )	953,000 ×1 =		953,000
								( )	141,000 ×1 =		141,000
								( )	620,000 ×1 =		620,000
								( )	949,000 ×1 =		949,000
	4.			52,953	48,997	3,956					
		1.		52,953	48,997	3,956					
			1.	1,150	1,150	0					
				1.	1,150	1,150	0				
			2.	8,238	6,931	1,307					
				1.	8,238	6,931	1,307		1,307,000 ×1 =		1,307,000
			3.	3,500	3,500	0					
				1.	500	500	0				
				2.	2,000	2,000	0				
				3.	1,000	1,000	0				
			4.	15,539	14,132	1,407					
				1.	14,459	13,052	1,407	( )	1,407,000 ×1 =	1,407,000
				2.	1,080	1,080	0				
			5.	6,210	4,968	1,242					
				1.	1,000	1,000	0				
				2.	4,782	3,000	1,782	( )	1,782,000 ×1 =	1,782,000
				3.	428	968	-540	( )	-540,000 ×1 =	-540,000
			6.	18,316	18,316	0					

								(:)
								( )
				1.	18,316	18,316	0	
3					111,860	88,100	23,760	
	1.				73,577	52,087	21,490	
		1.			27,100	20,980	6,120	
			1.		3,000	2,880	120	
				1.	3,000	2,880	120	120,000 × 1 = 120,000
			2		600	600	0	
				1.	600	600	0	
			3		2,000	2,000	0	
				1.	2,000	2,000	0	
			4		1,000	1,000	0	
				1.	1,000	1,000	0	
			5		8,500	8,500	0	
				1.	4,920	4,920	0	
				2.	1,380	1,380	0	
				3.	2,200	2,200	0	
			6. 2		6,000	6,000	0	
				1.	5,500	4,800	700	700,000 × 1 = 700,000
				2.	500	1,200	-700	-700,000 × 1 = -700,000
			7.	(3,000)	0	3,000	
				1.	500	0	500	( ) 100,000 × 5 = 500,000
				2.	2,000	0	2,000	( ) 300,000 × 5 = 1,500,000
								( ) 100,000 × 5 = 500,000
				3.	320	0	320	( ) 40,000 × 8 = 320,000
				4.	180	0	180	( ) 18,000 × 10 = 180,000
			8	(1,000)	0	1,000	
				1.	100	0	100	( ) 100,000 × 1 = 100,000
				2.	900	0	900	( ) 100,000 × 2 = 200,000

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								( )		
								( ) 200,000 × 2 =		400,000
								( ) 100,000 × 3 =		300,000
		9.			2,000	0	2,000			
			1.		2,000	0	2,000	( ) 1,000 × 126 × 5 =		630,000
								( ) 1,000 × 126 × 5 =		630,000
								( ) 1,000 × 126 × 2 =		252,000
								( ) 70,000 × 2 =		140,000
								( ) 174,000 × 2 =		348,000
	2				5,200	2,500	2,700			
		1.			2,500	2,500	0			
			1.		2,500	2,500	0			
		2.			2,700	0	2,700			
			1.		2,700	0	2,700	( ) 2,700,000 × 1 =		2,700,000
	3.				250	250	0			
		1.			250	250	0			
			1.		250	250	0			
	4.				660	660	0			
		1.			660	660	0			
			1.		660	660	0			
	5.				200	200	0			
		1.			200	200	0			
			1.		200	200	0			
	6.				40,167	27,497	12,670			
		1.			971	971	0			
			1.		971	971	0			
		2.			630	630	0			
			1.		630	630	0			
		3.			560	560	0			

			:	2				(:)
								( )
				1.	560	560	0	
			4.		0	0	0	
				1.	0	0	0	
			5.		1,000	1,000	0	
				1.	1,000	1,000	0	
			6.		542	542	0	
				1.	542	542	0	
			7. 3		4,200	6,450	-2,250	
				1.	4,200	6,450	-2,250	3 -2,250,000 -2,250,000 × 1 =
			8.		0	0	0	
				1.	0	0	0	
			9.		0	0	0	
				1.	0	0	0	
			10.		500	500	0	
				1.	500	500	0	
			11.		200	200	0	
				1.	200	200	0	
			12.		0	0	0	
				1.	0	0	0	
				2.	0	0	0	
			13.		150	150	0	
				1.	150	150	0	
			14.		380	380	0	
				1.	380	380	0	
			15.		0	0	0	
				1.	0	0	0	
			16.		3,780	3,780	0	
				1.	3,780	3,780	0	

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								( )		
			17.		300	300	0			
				1.	300	300	0			
			18		26,954	12,034	14,920			
				1.	24,478	10,796	13,682	( )	12,247,000 × 1 =	12,247,000
								( )	1,185,000 × 1 =	1,185,000
								( )	250,000 × 1 =	250,000
				2	2,476	1,238	1,238	( )4	1,238,000 × 1 =	1,238,000
	2				38,283	36,013	2,270			
		1.			8,800	8,300	500			
			1.		1,000	2,500	-1,500			
				1.	1,000	2,500	-1,500		-1,500,000 × 1 =	-1,500,000
			2		2,000	2,000	0			
				1.	2,000	2,000	0			
			3		1,800	1,800	0			
				1.	1,800	1,800	0			
			4	( )	2,000	2,000	0			
				1.	2,000	2,000	0			
			5		2,000	0	2,000			
				1.	2,000	0	2,000	( )	10,000 × 20 =	200,000
								( )	400,000 × 2 =	800,000
								( )	500,000 × 2 =	1,000,000
		2			15,165	13,665	1,500			
			1.		10,200	8,700	1,500			
				1.	900	900	0			
				2	9,300	7,800	1,500		1,500,000 × 1 =	1,500,000
			2	( )	2,850	2,850	0			
				1.	2,850	2,850	0			
			3	( )	2,115	2,115	0			

							( )
			1.	2,115	2,115	0	
		3		11,568	11,048	520	
			1. , ,	3,048	3,048	0	
				1.	2,048	2,048	0	
				2.	1,000	1,000	0	
			2.	8,000	8,000	0	
				1.	7,800	7,800	0	
				2.	200	200	0	
			3.	520	0	520	
				1.	520	0	520	( ) 37,000 × 10 = 370,000
								( ) 2,000 × 5 × 15 = 150,000
		4.		650	900	-250	
			1.	250	500	-250	
				1.	250	500	-250	-250,000 × 1 = -250,000
			2.	400	400	0	
				1.	400	400	0	
		5.		2,100	2,100	0	
			1.	2,100	2,100	0	
				1.	1,200	1,200	0	
				2.	900	900	0	
4				79,187	59,382	19,805	
	1.			68,686	52,482	16,204	
		1.		8,400	5,400	3,000	
			1.	5,400	5,400	0	
				1.	3,500	3,500	0	
				2.	1,900	1,900	0	
			2.	3,000	0	3,000	
				1.	3,000	0	3,000	( ) 250,000 × 6 × 2 = 3,000,000

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							( )		
		2			50,893	39,856	11,037		
			1.		22,960	30,000	-7,040		
				1.	11,660	12,420	-760	(　　　) -2,560,000 × 1 =	-2,560,000
								(　　　) 2,550,000 × 1 =	2,550,000
								-750,000 × 1 =	-750,000
				2.	800	800	0		
				3	10,500	16,780	-6,280	-4,148,000 × 1 =	-4,148,000
								-3,400,000 × 1 =	-3,400,000
								1,268,000 × 1 =	1,268,000
			2		27,903	9,856	18,047		
				1.	25,756	9,307	16,449	(　　　) 6,914,000 × 1 =	6,914,000
								(　　　) 9,085,000 × 1 =	9,085,000
								(　　　) 450,000 × 1 =	450,000
				2	2,147	549	1,598	(　　)4　　　　997,000 × 1 =	997,000
								(　　)4　　　　601,000 × 1 =	601,000
			3		30	0	30		
				1.	30	0	30	(　　　) 30,000 × 1 =	30,000
		3			9,393	7,226	2,167		
			1.		2,800	2,800	0		
				1.	2,800	2,800	0		
				2	0	0	0		
			2		150	150	0		
				1.	150	150	0		
			3		5,317	3,150	2,167		
				1.	1,400	1,400	0		
				2	3,917	1,750	2,167	(　　) 43,340 × 50 =	2,167,000
			4		1,126	1,126	0		
				1.	360	360	0		

:			2				(:)
							( )
			2	766	766	0	
	2			10,501	6,900	3,601	
		1.		10,501	6,900	3,601	
			1.	4,500	4,500	0	
			1.	4,500	4,500	0	
			2	3,100	2,400	700	
			1.	1,300	600	700	( ) ( ) 350,000 × 2 = 700,000
			2	1,000	1,000	0	
			3	800	800	0	
			3	2,500	0	2,500	
			1.	960	0	960	( ) 32,000 × 2 × 1 × 15 = 960,000
			2	240	0	240	( ) 60,000 × 2 = 120,000
							( ) 30,000 × 4 = 120,000
			3	1,300	0	1,300	( ) 13,000 × 10 × 10 = 1,300,000
		4		401	0	401	
			1.	401	0	401	( ) 200,500 × 2 = 401,000
5.				75,310	52,060	23,250	
	1.			4,645	4,395	250	
		1.		4,645	4,395	250	
			1.	750	500	250	
			1.	750	500	250	50,000 × 5 = 250,000
			2	800	800	0	
			1.	800	800	0	
			3	600	600	0	
			1.	600	600	0	
			4	200	200	0	
			1.	200	200	0	
			5.	805	805	0	

:			2					(:)
								( )
			1.	805	805	0		
		6		490	490	0		
			1.	490	490	0		
		7.		1,000	1,000	0		
			1.	1,000	1,000	0		
	2			45	45	0		
		1.		45	45	0		
			1.	45	45	0		
			1.	45	45	0		
	3			58,820	35,820	23,000		
		1.		58,820	35,820	23,000		
			1.	35,820	35,820	0		
			1.	5,900	5,900	0		
			2.	700	700	0		
			3.	700	700	0		
			4.	1,250	1,250	0		
			5.	25,150	25,150	0		
			6.	174	174	0		
			7.	946	946	0		
			8.	1,000	1,000	0		
		2.		23,000	0	23,000		
			1.	23,000	0	23,000	( )	11,000,000 × 2 =	22,000,000
							( )	1,000,000 × 1 =	1,000,000
	4			11,800	11,800	0		
		1.		600	600	0		
			1.	600	600	0		
			1.	200	200	0		
			2.	400	400	0		

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							( )
		2		11,200	11,200	0	
			1.	11,200	11,200	0	
			1.	1,800	1,800	0	
			2	9,100	9,100	0	
			3	300	300	0	
6.				121,152	124,186	-3,034	
	1.			49,759	48,949	810	
		1.		27,284	25,674	1,610	
			1.	8,400	8,400	0	
			1.	2,100	2,800	-700	-700,000 × 1 = -700,000
			2	5,700	5,000	700	700,000 × 1 = 700,000
			3	600	600	0	
			2	7,000	6,700	300	
			1.	1,500	1,500	0	
			2	2,500	2,200	300	300,000 × 1 = 300,000
			3	3,000	3,000	0	
			3	11,884	10,574	1,310	
			1.	6,580	5,180	1,400	1,400,000 × 1 = 1,400,000
			2	94	184	-90	-90,000 × 1 = -90,000
			3	2,400	2,400	0	
			4	400	400	0	
			5.	2,410	2,410	0	
		2		22,475	23,275	-800	
			1.	1,240	2,040	-800	
			1.	1,240	2,040	-800	-500,000 × 1 = -500,000 -300,000 × 1 = -300,000
			2	300	300	0	
			1.	300	300	0	

	:		2					(:)
								( )
			3		6,100	6,100	0	
				1.	700	700	0	
				2.	800	800	0	
				3.	4,600	4,600	0	
			4.		7,035	7,035	0	
				1.	4,500	4,500	0	
				2.	900	900	0	
				3.	1,635	1,635	0	
			5.		6,700	6,700	0	
				1.	6,700	6,700	0	
			6.		900	900	0	
				1.	900	900	0	
			7.		200	200	0	
				1.	200	200	0	
	2.				62,893	68,437	-5,544	
		1.			62,893	68,437	-5,544	
			1.		16,025	19,069	-3,044	
				1.	14,825	17,869	-3,044	-3,044,000 × 1 = -3,044,000
				2.	1,200	1,200	0	
			2.		2,034	2,434	-400	
				1.	2,034	2,434	-400	-400,000 × 1 = -400,000
			3.		2,420	2,420	0	
				1.	2,420	2,420	0	
			4.		20,843	21,543	-700	
				1.	13,500	13,500	0	
				2.	2,000	2,700	-700	-700,000 × 1 = -700,000
				3.	5,343	5,343	0	
			5.		300	1,000	-700	

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								( )	
				1.	300	1,000	-700	-200,000 × 1 =	-200,000
								-500,000 × 1 =	-500,000
			6.		2,700	2,700	0		
				1.	2,700	2,700	0		
			7.		300	500	-200		
				1.	0	200	-200	-200,000 × 1 =	-200,000
				2.	300	300	0		
			8.		0	500	-500		
				1.	0	500	-500	-500,000 × 1 =	-500,000
			9.		18,271	18,271	0		
				1.	16,591	16,591	0		
				2.	1,680	1,680	0		
	3				8,500	6,800	1,700		
		1.			700	1,000	-300		
			1.		700	1,000	-300		
				1.	200	200	0		
				2.	500	800	-300	(,) -300,000 × 1 =	-300,000
		2.			7,800	5,800	2,000		
			1.		4,600	4,600	0		
				1.	2,500	2,500	0		
				2.	900	900	0		
				3.	200	200	0		
				4.	1,000	1,000	0		
			2.		1,200	1,200	0		
				1.	1,200	1,200	0		
			3.		2,000	0	2,000		
				1.	870	0	870	( ) 2,000 × 5 × 10 =	100,000
								( ) 135,000 × 2 =	270,000

| : | 2 | | | | | | | (:) |

								( )
							( ) 　　　100,000 ×5 =	500,000
				2	250	0	250	( ) 　　250,000 ×1 =	250,000
				3	880	0	880	( ) 　　88,000 ×10 =	880,000
					657,624	500,425	157,199		