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								()	
				가					
1.					1,528,348	1,330,369	197,979		
1.					1,519,008	1,321,029	197,979		
1.					1,519,008	1,321,029	197,979		
1.					1,519,008	1,321,029	197,979		
1.					517,364	517,364	0		
2.					1,001,644	803,665	197,979	() : (36,694,000 10,783,000 × 1) - 25,911,000 =	
								() : (41,860,000 × 1) - 38,387,000 = 3,473,000	
								() : (50,000,000 × 1 10,000,000) - 40,000,000 =	
								() : (22,995,000 × 1 7,632,000) - 15,363,000 =	
								() : (4,813,000 63,000 × 1) - 4,750,000 =	
								() : (5,064,480 251,000 × 1) - 4,813,000 =	
								() : (338,249,000 × 85,929,000 1) - 252,320,000 =	
								() : (16,707,000 × 1) - 12,464,000 = 4,243,000	
								() : (29,805,000 × 7,571,000 1) - 22,234,000 =	
								() : (16,661,000 × 5,120,000 1) - 11,541,000 =	
								() : (8,920,000 × 1 6,120,000) - 2,800,000 =	
								() : (93,154,000 × 1) - 67,460,000 = 25,694,000	
								() : (93,754,000 × 1) - 93,154,000 = 600,000	
								() : 13,000,000 × 1 = 13,000,000	
								() : 11,200,000 × 1 = 11,200,000	
								() : 500,000 × 1 = 500,000	
								: 5,000,000 × 1 = 5,000,000	
								: 800,000 × 1 = 800,000	
2.					9,340	9,340	0		
1.					9,340	9,340	0		
1.					9,340	9,340	0		
1.					9,340	9,340	0		
2.					879,672	891,816	-12,144		

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								()	
				가					
1.					870,001	883,085	-13,084		
	1.				870,001	883,085	-13,084		
		1.			401,992	414,333	-12,341		
			1.		401,992	414,333	-12,341	() : 8,866,000 × 1 = 8,866,000	
								: -14,825,000 × 1 = -14,825,000	
								: 3,700 × 559 = 2,069,000	
								: -8,451,000 × 1 = -8,451,000	
		2.			355,680	355,680	0		
			1.		355,680	355,680	0		
		3.			73,080	73,080	0		
			1.		73,080	73,080	0		
		4.			6,072	6,815	-743		
			1.		6,072	6,815	-743	: -743,000 × 1 = -743,000	
		5.			33,177	33,177	0		
			1.		33,177	33,177	0		
2.					9,671	8,731	940		
	1.				6,600	6,600	0		
		1.			6,600	6,600	0		
			1.		6,600	6,600	0		
	2.				421	421	0		
		1.			421	421	0		
			1.		421	421	0		
	3.				2,650	1,710	940		
		1.			1,000	1,000	0		
			1.		1,000	1,000	0		
		2.			1,650	710	940		
			1.		1,650	710	940	: 940,000 × 1 = 940,000	
3.					46,394	46,394	0		

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								()	
				가					
	1.				46,394	46,394	0		
		1.			46,394	46,394	0		
			1.		46,394	46,394	0		
				1.	46,394	46,394	0		
					2,454,414	2,268,579	185,835		