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				()		
가						
1.	667,859	369,854	298,005			
1.	667,759	369,854	297,905			
1.	667,759	369,854	297,905			
1.	667,759	369,854	297,905			
1.	369,854	369,854	0			
2.	297,905	0	297,905	() : 11,763,000	11,763,000	
				x 1 =		
				() : 1,620,000	1,620,000	
				x 1 =		
				() () : 9,696,320 x 1 =	9,696,000	
				() : 31,560,000 x	31,560,000	
				1 =		
				() : 7,818,000	7,818,000	
				x 1 =		
				() : 2,625,000	2,625,000	
				x 1 =		
				() : 7,306,000 x	7,306,000	
				1 =		
				: 6,000,000 x	6,000,000	
				1 =		
				() : 25,000,000 x 1 =	25,000,000	
				: 8,850,000 x 1 =	8,850,000	
				() () : 1,600,000 x 1 =	1,600,000	
				: 8,500,000 x 1	8,500,000	
				=		
				() () : 7,182,570	7,183,000	
				x 1 =		
				() () : 5,985,470	5,986,000	
				x 1 =		
				() : 2,312,000	2,312,000	
				x 1 =		
				: 10,000,000 x 1 =	10,000,000	
				: 1,650,000 x 1 =	1,650,000	
				: 1,800,000 x 1 =	1,800,000	
				: 110,659,000 x 1 =	110,659,000	
				: 1,526,000 x 1	1,526,000	
				=		
				: 12,972,000 x 1 =	12,972,000	
				() : 20,315,000 x 1	20,315,000	
				=		
				가 SW : 300,000 x 1	300,000	
				=		

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								()	
가									
									: 864,000 864,000
2.				100	0	100			$\times 1 =$
	1.			100	0	100			
		1.		100	0	100			
			1.	100	0	100			: 100,000 $\times 1 =$ 100,000
2.				645,706	579,202	66,504			
	1.			638,706	571,602	67,104			
		1.		638,706	571,602	67,104			
			1.	246,529	244,592	1,937			
				246,529	244,592	1,937			: (2,476 \times 384 \times 190) - 178,297,000 = 2,352,000
									: (2,305 \times 40 \times 180) - 17,011,000 = -415,000
			2.	325,848	313,450	12,398			
				325,848	313,450	12,398			7,200,000 = () : -7,200,000
									: - 7,181,000 = -7,181,000
									: - 7,181,000 = -7,181,000
									: 10,520,000 \times 3 = 31,560,000
									$\times 12 =$: 100,000 \times 2 2,400,000
			3.	10,860	10,860	0			
				10,860	10,860	0			
			4.	2,700	2,700	0			
				2,700	2,700	0			
			5.	52,769	0	52,769			
				52,769	0	52,769			() : 7,182,570 \times 1 = 7,183,000
									: 60,000 \times 40 \times 9 = 21,600,000
									() : 5,985,470 \times 1 = 5,986,000
									: 50,000 \times 40 \times 9 = 18,000,000
2.				7,000	7,600	-600			
	1.			6,200	6,800	-600			

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							()	
가							()	
		1.		6,200	6,800	-600		
		1.		6,200	6,800	-600	() : (500,000 × 12) - 6,600,000 =	-600,000
		2.		50	50	0		
		1.		50	50	0		
		1.		50	50	0		
		3.		750	750	0		
		1.		500	500	0		
		1.		500	500	0		
		2.		250	250	0		
		1.		250	250	0		
3.				30,789	10,000	20,789		
	1.			30,789	10,000	20,789		
	1.			30,789	10,000	20,789		
	1.			30,789	10,000	20,789		
	1.			30,789	10,000	20,789	: 20,789,170 × 1 =	20,789,000
				1,344,354	959,056	385,298		