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									()
				가					
1.					81,513	39,483	42,030		
1.					74,843	33,063	41,780		
	1.				74,843	33,063	41,780		
		1.			74,843	33,063	41,780		
			1.		67,078	29,959	37,119	(-2) : 37,119,000 * 1 =	37,119,000
			2.		1,520	0	1,520	(-2) : 1,520,000 * 1 =	1,520,000
			3.		6,245	3,104	3,141	(-2) 4 : 3,141,000 * 1 =	3,141,000
2.					6,670	6,420	250		
	1.				4,320	4,420	-100		
		1.			3,620	3,720	-100		
			1.		3,620	3,720	-100	: -100,000 *1 =	-100,000
		2.		(700	700	0		
			1.		162	170	-8	: -8,000 *1 =	-8,000
			2.		468	460	8	: 8,000 *1 =	8,000
			3.		70	70	0		
	2.				2,350	2,000	350		
		1.			1,530	2,000	-470		
			1.		1,530	2,000	-470	: -470,000 *1 =	-470,000
		2.			500	0	500		
			1.		500	0	500	(-2) : 100,000 * 5 * 1 =	500,000
		3.			320	0	320		
			1.		320	0	320	: 8,000 *40 =	320,000
2.	/				199,109	203,336	-4,227		
	1.				151,475	158,031	-6,556		
		1.			151,475	158,031	-6,556		
			1.		127,471	134,379	-6,908		
				1.	127,471	134,379	-6,908	() : -6,908,000 *1 =	-6,908,000
		2.			806	806	0		

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								()
				가				
			1.	230	230	0		
			2.	576	576	0		
		3.[]		14,675	15,570	-895		
			1.	8,075	7,042	1,033	: -745,000 *1 =	-745,000
							: 177,800 *10 =	1,778,000
			2.	6,600	8,528	-1,928	(가) : -1,500,000 *1 =	-1,500,000
							() : -428,000 *1 =	-428,000
		4.[]		894	0	894		
			1.	894	0	894	(_2) 1 (894,000) : 223,500 * 2 * 2 =	
		5.[]		2,162	1,726	436		
			1.	2,162	1,726	436	(_2) 가 (+) : 358,000 *1 =	358,000
							(_2) 가 (+) : 78,000 *1 =	78,000
		6.[]	(+)	3,017	3,100	-83		
			1.	3,017	3,100	-83	-83,000 *1 = () :	-83,000
		7.[]		2,450	2,450	0		
			1.	1,650	1,650	0		
			2.	800	800	0		
	2.			22,970	22,970	0		
		1.[]		15,282	15,282	0		
			1.[]	50	50	0		
			1.	50	50	0		
		2.[]		379	379	0		
			1.	379	379	0		
		3.[]		9,814	9,814	0		
			1.	3,400	3,400	0		
			2.	225	225	0		
			3.	2,139	2,139	0		
			4.	4,050	4,050	0		

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				가					
			4.[] []		500	500	0		
			1.		500	500	0		
			5.[]		4,539	4,539	0		
			1.		4,539	4,539	0		
		2.			7,688	7,688	0		
			1.[]		2,918	2,918	0		
			1.		2,918	2,918	0		
			2.[]		4,770	4,770	0		
			1.		4,770	4,770	0		
		3.			24,664	22,335	2,329		
		1.			2,700	2,700	0		
			1.[]		1,000	1,000	0		
			1.		840	800	40	: 40,000 *1 =	40,000
			2.		160	200	-40	: -40,000 *1 =	-40,000
			2.[]		1,700	1,700	0		
			1.		420	420	0		
			2.		1,280	1,280	0		
		2.			21,964	19,635	2,329		
			1.[]		900	900	0		
			1.		900	900	0		
			2.[]		9,244	9,244	0		
			1.		9,244	9,244	0		
			3.[] ()		9,720	9,491	229		
			1.		550	550	0		
			2.		1,320	1,800	-480	() : -120,000 *1 *4 =	-480,000
			3.		4,641	4,641	0		
			4.		2,500	2,500	0		
			5.		709	0	709	: 354,500 *2 =	709,000

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									()
				가					
			4.[]		2,100	0	2,100		
			1.		2,100	0	2,100	(-2) : 300,000 * 7 =	2,100,000
3.					73,801	72,512	1,289		
	1.				57,901	55,326	2,575		
		1.			18,170	18,170	0		
			1.[]		1,560	1,560	0		
			1.		1,560	1,560	0		
			2.[]		2,500	2,500	0		
			1.		2,500	2,500	0		
			3.[]		500	500	0		
			1.		500	500	0		
			4.[]		300	300	0		
			1.		300	300	0		
			5.[]		3,000	3,000	0		
			1.		2,415	2,415	0		
			2.		585	585	0		
			6.[]		6,300	6,300	0		
			1.		5,400	5,400	0		
			2.		900	900	0		
			7.[]		1,000	1,000	0		
			1.		80	80	0		
			2.		620	620	0		
			3.		300	300	0		
			8.[]		3,010	3,010	0		
			1.		3,010	3,010	0		
		2.			1,700	1,700	0		
			1.[]		1,700	1,700	0		
			1.		500	500	0		

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									()
				가					
			2.		1,200	1,200	0		
		3.			1,900	1,900	0		
			1.[]		1,200	1,200	0		
			1.		300	300	0		
			2.		600	600	0		
			3.		300	300	0		
			2.[]		700	700	0		
			1.		700	700	0		
		4.			3,100	3,100	0		
			1.[]		3,100	3,100	0		
			1.		1,400	1,400	0		
			2.		1,700	1,700	0		
		5.			871	1,105	-234		
			1.[]		605	605	0		
			1.		605	605	0		
			2.[]		266	500	-234		
			1.		266	300	-34	(가) : -34,000 *1 =	-34,000
			2.		0	200	-200	() : -200,000 *1 =	-200,000
		6.			4,181	4,400	-219		
			1.[]		2,981	3,500	-519		
			1.		2,500	2,500	0	: -260,000 *1 =	-260,000
								() : 260,000 *1	260,000
								=	
			2.		481	1,000	-519	: -519,000 *1 =	-519,000
			2.[]		1,200	900	300		
			1.		1,200	900	300	(-2) : 100,000 * 3 =	300,000
		7.			27,979	24,951	3,028		
			1.[]		22,979	21,351	1,628		
			1.		120	700	-580	: -29,000 *4 *5 =	-580,000

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								()
				가				
				2.	775	800	-25	: -65,000 *1 = -65,000
				: 14,000 *10 = 140,000				
				: -200,000 *1 = -200,000				
				: -50,000 *2 = -100,000				
				(_2)				

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									()
				가					
				1.	2,100	2,100	0		
			3.[]		311	311	0		
				1.	311	311	0		
			4.[]		1,000	1,000	0		
				1.	1,000	1,000	0		
			5.[] 119		1,698	1,840	-142		
				1.	88	230	-142	() : -142,000 *1	-142,000
				2.	1,610	1,610	0		
			6.[] (500	500	0		
				1.	500	500	0		
		2.			8,306	9,450	-1,144		
			1.[]		3,048	3,356	-308		
				1.	991	1,150	-159	: -159,000 *1 =	-159,000
				2.	2,057	2,206	-149	: -31,000 *1 =	-31,000
								: -96,000 *1 =	-96,000
								: 213,000 *1 =	213,000
								: -44,000 *1 =	-44,000
								: -191,000 *1 =	-191,000
			2.[]		5,258	6,094	-836		
				1.	232	1,440	-1,208	: -1,208,000 *1 =	-1,208,000
				2.	5,026	4,654	372	: 170,000 *1 =	170,000
								: 10,000 *1 =	10,000
								: 192,000 *1 =	192,000
		3.			400	400	0		
			1.[] ()		400	400	0		
				1.	400	400	0	: -38,000 *1 =	-38,000
								: 80,000 *1 =	80,000
								: -42,000 *1 =	-42,000

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									()
				가					
4.					81,387	56,488	24,899		
1.					74,247	49,348	24,899		
1.					4,176	4,200	-24		
	1.[]				4,176	4,200	-24		
		1.			100	600	-500	: -10,000 *50 =	-500,000
		2.			2,800	2,100	700	: -35,000 *60 =	-2,100,000
								($\frac{-2}{8} \times 10$) : 35,000 * 2,800,000	
		3.			1,276	1,500	-224	(,) : -22,400 *10 =	-224,000
2.					8,342	5,655	2,687		
	1.[]				8,342	5,655	2,687		
		1.			516	1,125	-609	: -30,450 *20 =	-609,000
		2.			7,626	4,330	3,296	($\frac{-2}{10} \times 2$) : 25,000 * 10 =	500,000
								: 30,450 *20 =	609,000
								($\frac{-2}{84.34} \times 10$) : 2,000 * 10 =	1,687,000
								($\frac{-2}{2} \times 10$) : 25,000 * 10 =	500,000
		3.			200	200	0		
3.					61,729	39,493	22,236		
	1.[]				9,220	10,432	-1,212		
		1.			674	1,936	-1,262	$\frac{3}{-1,262,000} \times 1$ =	-1,262,000
		2.			4,700	4,200	500	: 50,000 *10 =	500,000
		3.			3,846	4,296	-450	: -120,000 *10 =	-1,200,000
								: 75,000 *10 =	750,000
								=	
	2.[]				36,869	18,721	18,148		
		1.			32,363	17,182	15,181	($\frac{-2}{15,181,000} \times 1$) =	15,181,000
		2.			1,410	0	1,410	($\frac{-2}{1} \times 1$) : 1,410,000 =	1,410,000
		3.			3,096	1,539	1,557	($\frac{-2}{1,557,000} \times 1$) ⁴ : =	1,557,000
	3.[] ()				2,500	1,800	700		
		1.			2,500	1,800	700	($\frac{-2}{14,000} \times 5 \times 10$) : =	700,000

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				가					
			4.[]		(9,200	4,600	4,600		
			1.		2,770	2,760	10	: -15,000 *4 *19 =	-1,140,000
								(_2) : 23,000 * 50 =	1,150,000
			2.		6,430	1,840	4,590	(_2) : 50,000 * 3 * 23 =	3,450,000
								: 15,000 *19 *4 =	1,140,000
			5.[]	()	3,940	3,940	0		
			1.		3,940	3,940	0	: -72,000 *10 =	-720,000
								: 72,000 *10 =	720,000
		2.			7,140	7,140	0		
		1.			7,140	7,140	0		
			1.[]		5,550	5,550	0		
			1.		5,550	5,550	0		
			2.[]		1,590	1,590	0		
			1.		909	909	0		
			2.		681	681	0		
		5.			64,833	62,373	2,460		
		1.			4,187	5,260	-1,073		
		1.			4,187	5,260	-1,073		
			1.[]		1,400	1,400	0		
			1.		1,110	960	150	() : 150,000 *1 =	150,000
			2.		290	440	-150	: -150,000 *1 =	-150,000
			2.[]		1,000	1,000	0		
			1.		1,000	1,000	0		
			3.[]	가	0	1,000	-1,000		
			1.		0	1,000	-1,000	(, ,) : -1,000,000 *1 =	-1,000,000
			4.[]		1,787	1,860	-73		
			1.		727	800	-73	: -73,000 *1 =	-73,000
			2.		1,060	1,060	0		

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									()
				가					
2.					2,500	2,500	0		
	1.				2,500	2,500	0		
		1.[]			1,000	1,000	0		
			1.		900	900	0		
			2.		100	100	0		
		2.[]			1,500	1,500	0		
			1.		1,500	1,500	0		
3.					30,000	30,000	0		
	1.				30,000	30,000	0		
		1.[]			30,000	30,000	0		
			1.		2,747	2,880	-133	: -133,000	-133,000
			2.		6,658	9,300	-2,642	: -2,710,000 *1 =	-2,710,000
								: 68,000 *1 =	68,000
			3.		19,155	16,380	2,775	: 3,188,000 *1 =	3,188,000
								: -413,000 *1 =	-413,000
			4.		1,440	1,440	0		
4.					16,732	17,552	-820		
	1.				16,732	17,552	-820		
		1.[]			6,400	7,220	-820		
			1.		1,647	2,220	-573	IT : 417,000	417,000
								*1 =	
								: -720,000 *1	-720,000
								=	
								: -270,000 *1 =	-270,000
			2.		2,150	2,000	150	: 150,000 *1 =	150,000
			3.		2,603	3,000	-397	: 103,000 *1 =	103,000
								: -500,000 *1 =	-500,000
		2.[]		가	10,332	10,332	0		
			1.		1,250	1,250	0		
			2.		9,082	9,082	0		

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								()		
				가						
5.					11,414	7,061	4,353			
	1.				11,414	7,061	4,353			
		1.[]			6,819	2,311	4,508			
			1.		4,508	0	4,508	: 4,508,000 *1 =	4,508,000	
			2.		2,311	2,311	0			
		2.[]			4,595	4,750	-155			
			1.		4,595	4,750	-155	= () : -155,000 *1	-155,000	
6.					106,232	101,554	4,678			
	1.				30,657	30,096	561			
		1.			21,739	21,162	577			
			1.[]			9,800	9,800	0		
				1.		1,400	1,400	0		
				2.		5,400	5,400	0		
				3.		3,000	3,000	0		
			2.[]			6,539	5,962	577		
				1.		3,682	3,287	395	: 45,000 *1 =	45,000
									: 175,000 *2 =	350,000
				2.		57	75	-18	: -18,000 *1 =	-18,000
				3.		1,800	1,800	0		
				4.		1,000	800	200	() : 200,000 *1 =	200,000
			3.[]			5,400	5,400	0		
				1.		5,400	5,400	0		
		2.				8,918	8,934	-16		
			1.[]			2,900	2,900	0		
				1.		2,400	2,400	0		
				2.		500	500	0		
			2.[]			0	100	-100		
				1.		0	100	-100	: -100,000 *1 =	-100,000

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				가					
			3.[]		6,018	5,934	84		
			1.		3,878	3,744	134	: -24,000 *1 =	-24,000
								: 158,000 *1 =	158,000
			2.		1,040	1,040	0		
			3.		900	950	-50	: -50,000 *1 =	-50,000
			4.		200	200	0		
	2.				73,875	69,758	4,117		
	1.				73,875	69,758	4,117		
		1.[]			37,865	34,694	3,171		
		1.			25,000	24,000	1,000	: 1,000,000 *1 =	1,000,000
		2.			7,000	4,800	2,200	: 2,200,000 *1 =	2,200,000
		3.			5,865	5,894	-29	= : -40,000 *1	-40,000
								= : 11,000 *1 =	11,000
		2.[]			14,102	13,772	330		
		1.			14,102	13,772	330	*3 = () : 110,000 *1	330,000
		3.[]			12,509	12,014	495		
		1.			11,834	12,014	-180	: -440,000 *1 =	-440,000
								(+ +) : 260,000	260,000
		2.			675	0	675	*1 = : 225,000 *3 *1 =	675,000
		4.[]			683	562	121		
		1.			683	562	121	: 121,000 *1 =	121,000
		5.[]			4,716	4,716	0		
		1.			4,716	4,716	0		
		6.[]			4,000	4,000	0		
		1.			4,000	4,000	0		
	3.				1,700	1,700	0		
	1.				700	700	0		
		1.[]			700	700	0		

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								()
				가				
				1.	700	700	0	
			2.		1,000	1,000	0	
			1.[]		1,000	1,000	0	
				1.	600	600	0	
				2.	250	250	0	
				3.	150	150	0	
7.					0	600	-600	
	1.				0	600	-600	
		1.			0	600	-600	
			1.[]		0	400	-400	
				1.	0	400	-400	() : -400,000 *1 = -400,000
			2.[]		0	200	-200	
				1.	0	200	-200	() : -200,000 *1 = -200,000
					606,875	536,346	70,529	