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									( )	
				가						
1.					512,829	427,012	85,817			
1.					600	0	600			
	1.				600	0	600			
		1.			600	0	600			
			1.		600	0	600	( )	: 600,000	600,000
				1.	600	0	600	$\times 1 =$		
2.					492,658	407,441	85,217			
1.					492,658	407,441	85,217			
	1.				492,658	407,441	85,217			
		1.			228,790	228,790	0			
			2.		263,868	178,651	85,217	$\times 1 ) - 15,000,000 =$	: (20,000,000	5,000,000
								( )	:	13,899,000
								$(25,365,000 \times 1 ) - 11,466,000 =$		
								( )	: (9,960,000	$\times 3,000,000$
								$1 ) - 6,960,000 =$		
								( )	: (1,968,380	169,000
								$\times 1 ) - 1,800,000 =$		
								( )	: (2,938,670	970,000
								$\times 1 ) - 1,969,000 =$		
								( )	:	141,000
								$(1,640,320 \times 1 ) - 1,500,000 =$		
								( )	:	1,099,000
								$(2,739,380 \times 1 ) - 1,641,000 =$		
								( )	: (52,283,000	$\times 1 11,603,000$
								$) - 40,680,000 =$		
								( )	( )	:
								$(3,973,000 \times 1 ) - 3,095,000 =$		878,000
								( )	: (246,000	184,000
								$\times 1 ) - 62,000 =$		
								( )	: (308,870	62,000
								$\times 1 ) - 246,000 =$		
								( )	:	949,000
								$(1,257,000 \times 1 ) - 308,000 =$		
								( )	: 1,200,000	$\times 1 1,200,000$
								$=$		
								( )	:	5,000,000
								$5,000,000 \times 1 =$		
								( )	:	1,920,000
								$1,920,000 \times 1 =$		
								( )	:	1,440,000
								$(3,360,000 \times 1 ) - 1,920,000 =$		
								( )	:	1,200,000
								$1,200,000 \times 1 =$		
								( )	: 2,208,000	2,208,000
								$\times 1 =$		
								( )	: (4,000,000	1,792,000
								$\times 1 ) - 2,208,000 =$		

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								( )	
				가					
								( )SV : 8,000,000	8,000,000
								x 1 =	
								( ) : 2,200,000	2,200,000
								x 1 =	
								( ) : 600,000 x	600,000
								1 =	
								( ) :	1,000,000
								1,000,000 x 1 =	
								( ) : 4,000,000	4,000,000
								x 1 =	
								( ) : 220,000 x 1	220,000
								=	
								( )SV : 160,000 x 1	160,000
								=	
								( ) : 2,304,000	2,304,000
								x 1 =	
								( ) :	1,152,000
								1,152,000 x 1 =	
								( ) :	2,500,000
								2,500,000 x 1 =	
								( ) :	9,215,000
								9,215,000 x 1 =	
								( ) :	1,152,000
								(10,367,000 x 1 ) - 9,215,000 =	
3.					19,571	19,571	0		
	1.				19,571	19,571	0		
		1.			19,571	19,571	0		
			1.		19,571	19,571	0		
2.					140,666	116,210	24,456		
	1.				138,324	114,218	24,106		
		1.			138,324	114,218	24,106		
			1.		88,368	88,368	0		
				1.	85,186	85,186	0		
				2.	3,182	3,182	0		
		2.			43,687	21,960	21,727		
			1.		43,687	21,960	21,727	( ) : 5,000,000 x 1	5,000,000
								=	
								( ) : (9,960,000 x 1	3,000,000
								) - 6,960,000 =	
								( ) :	1,920,000
								1,920,000 x 1 =	
								( ) :	1,440,000
								1,440,000 x 1 =	
								( ) :	9,215,000
								9,215,000 x 1 =	

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								( )	
				가					
								( ) 1,152,000 × 1 =	1,152,000
			3.		590	590	0		
			1.		590	590	0		
			4.		5,679	3,300	2,379		
			1.		5,679	3,300	2,379	( ) )-1,800,000 =	: (1,969,000 × 1 169,000
								( ) )-1,969,000 =	: (2,939,000 × 1 970,000
								( ) )-1,500,000 =	: (1,641,000 × 1 141,000
								( ) )-1,641,000 =	: (2,740,000 × 1 1,099,000
		2.			2,342	1,992	350		
			1.		600	600	0		
			1.		600	600	0		
			1.		600	600	0		
			2.		1,742	1,392	350		
			1.		1,000	1,000	0		
			1.		1,000	1,000	0		
			2.		742	392	350		
			1.		742	392	350	: 350,000 × 1 =	350,000
		3.			6,245	6,245	0		
			1.		6,245	6,245	0		
			1.		6,245	6,245	0		
			1.		6,245	6,245	0		
			1.		6,245	6,245	0		
					659,740	549,467	110,273		

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								( )
				가				( )
1.					5,545	2,062	3,483	
	1.				3,561	62	3,499	
		1.			3,561	62	3,499	
			1.		( ) 1,257	62	1,195	
				1.	1,257	62	1,195	( ) (246,000 × 1 ) - 62,000 = 184,000
								( ) (308,000 × 1 ) - 246,000 = 62,000
								( ) (1,257,000 × 1 ) - 308,000 = 949,000
			2.	( )	2,304	0	2,304	
				1.	2,304	0	2,304	( ) 2,304,000 × 1 = 2,304,000
	2.				1,984	2,000	-16	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			984	1,000	-16	
			1.		984	1,000	-16	
				1.	984	1,000	-16	-16,000 × 1 = -16,000
2.	/				285,444	243,962	41,482	
		1.			139,672	138,794	878	
			1.		139,672	138,794	878	
				1.	95,108	94,230	878	
					95,108	94,230	878	( ) ( ) ( ) (3,973,000 × 1 ) - 3,095,000 = 878,000
			2.		13,622	13,622	0	
				1.	6,762	6,762	0	
				2.	1,000	1,000	0	
				3.	5,860	5,860	0	
			3.		26,976	26,976	0	
				1.	1,000	1,000	0	
				2.	8,860	8,860	0	

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								( )
				가				( )
			3.		17,116	17,116	0	
			4.		3,182	3,182	0	
			1.		3,182	3,182	0	
			5.		784	784	0	
			1.		784	784	0	
	2.				5,385	5,490	-105	
		1. [ ]			3,090	3,090	0	
		1.			500	500	0	
		1.			500	500	0	
		2.			940	940	0	
		1.			940	940	0	
		3.			150	150	0	
		1.			150	150	0	
		4. [ ]		( )	1,500	1,500	0	
		1.			1,500	1,500	0	
	2.				2,295	2,400	-105	
		1.			1,800	1,800	0	
		1.			1,800	1,800	0	
		2.			495	600	-105	
		1.			495	600	-105	-105,000 × 1 = -105,000
	3.				101,649	65,940	35,709	
		1.			52,283	40,680	11,603	
		1.		( )	52,283	40,680	11,603	
		1.			52,283	40,680	11,603	( ) (52,283,000 11,603,000 × 1 ) -40,680,000 =
		2.			43,687	21,960	21,727	
		1.		( )	20,000	15,000	5,000	
		1.			20,000	15,000	5,000	5,000,000 × 1 = 5,000,000
		2.		( )	9,960	6,960	3,000	

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								( )
				가				( )
			1.		9,960	6,960	3,000	( ) (9,960,000 × 1 ) - 6,960,000 = 3,000,000
		3.			( 3,360	0	3,360	
			1.		3,360	0	3,360	( ) 1,920,000 × 1 = 1,920,000 ( ) 1,440,000 × 1 = 1,440,000
		4.		( ) 10,367	0	10,367		
			1.		10,367	0	10,367	( ) 9,215,000 × 1 = 9,215,000 ( ) 1,152,000 × 1 = 1,152,000
	3.				5,679	3,300	2,379	
		1.		( )	5,679	3,300	2,379	
			1.		5,679	3,300	2,379	( ) (1,969,000 × 1 ) - 1,800,000 = 169,000 ( ) (2,939,000 × 1 ) - 1,969,000 = 970,000 ( ) (1,641,000 × 1 ) - 1,500,000 = 141,000 ( ) (2,740,000 × 1 ) - 1,641,000 = 1,099,000
	4.				38,738	33,738	5,000	
		1.			9,000	4,000	5,000	
			1.	( )	4,000	4,000	0	
				1.	120	120	0	
				2.	2,280	2,280	0	
				3.	1,600	1,600	0	
		2.		( )	4,000	0	4,000	
			1.		4,000	0	4,000	( ) 1,200,000 × 1 = 1,200,000 ( ) 2,300,000 × 1 = 2,300,000 ( ) 500,000 × 1 = 500,000
		3.		( )	1,000	0	1,000	
			1.		128	0	128	( ) 32,000 × 4 = 128,000
			2.		872	0	872	( ) 35,000 × 15 = 525,000 ( ) 347,000 × 1 = 347,000
		2.			29,738	29,738	0	

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								( )
				가				( )
			1.		600	600	0	
			1.		600	600	0	
			2.		500	500	0	
			1.		500	500	0	
			3.	( )	2,669	2,669	0	
			1.		1,000	1,000	0	
			2.		1,200	1,200	0	
			3.		469	469	0	
			4.	( )	9,259	9,259	0	
			1.		2,290	2,290	0	
			2.		1,000	1,000	0	
			3.		5,400	5,400	0	
			4.		569	569	0	
			5.	( ) 14,300	14,300	14,300	0	
			1.		13,200	13,200	0	
			2.		1,100	1,100	0	
			6.	( )	2,410	2,410	0	
			1.		2,410	2,410	0	
			3.		108,127	88,987	19,140	
			1.		81,316	59,827	21,489	
			1.		11,312	6,312	5,000	
			1.		2,080	2,080	0	
			1.		1,600	1,600	0	
			2.		480	480	0	
			2.	( )	2,085	2,085	0	
			1.		2,085	2,085	0	
			3.		1,200	1,200	0	
			1.		1,200	1,200	0	

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								( )		
				가				( )		
			4.	( )	947	947	0			
			1.		947	947	0			
			5.	( )	5,000	0	5,000			
			1.		5,000	0	5,000	( )	50,000 × 100 =	5,000,000
			2.		1,200	1,200	0			
			1.		1,200	1,200	0			
			1.		1,200	1,200	0			
			3.		3,300	1,500	1,800			
			1.		1,500	1,500	0			
			1.		1,200	1,200	0			
			2.		300	300	0			
			2.	( )	1,200	0	1,200			
			1.		300	0	300	( )	30,000 × 10 =	300,000
			2.		900	0	900	( )	20,000 × 12 =	240,000
								( )	100,000 × 4 =	400,000
								( )	16,000 × 10 =	160,000
								( )	50,000 × 2 =	100,000
			3.	( )	600	0	600			
			1.		600	0	600	( )	10,000 × 21 =	210,000
								( )	16,000 × 20 =	320,000
								( )	1,000 × 70 =	70,000
			4.		12,886	10,386	2,500			
			1.		600	600	0			
			1.		600	600	0			
			2. TaLK	( )	12,286	9,786	2,500			
			1.		786	786	0			
			2.		10,200	9,000	1,200	( )	30,000 × 4 × 10 =	1,200,000
			3.		1,300	0	1,300	( )	15,000 × 40 =	600,000



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								( )
				가				( )
								( ) 50,000 × 4 × 2 = 400,000
								( ) 2,500 × 30 × 4 = 300,000
		5.			546	546	0	
			1.		546	546	0	
				1.	546	546	0	
		6.			11,472	2,912	8,560	
			1.		2,912	2,912	0	
				1.	1,800	1,800	0	
				2.	1,112	1,112	0	
			2.		( 3,360	0	3,360	
				1.	3,360	0	3,360	( ) 80,000 × 1 × 6 = 480,000
								( ) 80,000 × 1 × 6 = 480,000
								( ) 30,000 × 2 × 4 × 6 = 1,440,000
								( ) 30,000 × 8 × 4 = 960,000
			3.	( )	1,200	0	1,200	
				1.	1,200	0	1,200	( ) 100,000 × 2 × 6 = 1,200,000
			4.	( )	4,000	0	4,000	
				1.	4,000	0	4,000	( ) ( 1) 10km× 200 × 2 × 90 = 360,000
								( ) ( 1) 10km× 200 × 2 × 60 = 240,000
								( ) ( 2) 26km× 200 × 2 × 100 = 1,040,000
								( ) ( 2) 26km× 200 × 2 × 80 = 832,000
								( ) ( 3) 20km× 200 × 2 × 101 = 808,000
								( ) ( 3) 20km× 200 × 2 × 90 = 720,000
		7.			16,000	16,000	0	
			1.	( )	16,000	16,000	0	
				1.	7,360	7,360	0	
				2.	8,640	8,640	0	
		8.			24,600	20,971	3,629	

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								( )
				가				( )
			1.		8,171	8,441	-270	
			1.		480	1,300	-820	-400,000 × 1 = -400,000
								-420,000 × 1 = -420,000
			2.		940	940	0	
			3.		200	200	0	
			4.		3,901	3,751	150	-100,000 × 1 = -100,000
								250,000 × 1 = 250,000
			5.		200	200	0	
			6.		2,000	1,600	400	TV -100,000 × 1 = -100,000
								250,000 × 2 = 500,000
			7.		450	450	0	
			2.		3,305	4,185	-880	
			1.		3,305	4,185	-880	-880,000 × 1 = -880,000
			3.		3,645	3,445	200	
			1.		3,645	3,445	200	( , ) 200,000 × 1 = 200,000
			4.	( ) ( )	5,679	3,300	2,379	
			1.		5,679	3,300	2,379	( ) (1,969,000) × 1 )-1,800,000 = 169,000
								( ) (2,939,000) × 1 )-1,969,000 = 970,000
								( ) (1,641,000) × 1 )-1,500,000 = 141,000
								( ) (2,740,000) × 1 )-1,641,000 = 1,099,000
			5.	( )	1,600	1,600	0	
			1.		1,600	1,600	0	
			6.	( )	2,200	0	2,200	
			1.		660	0	660	( ) ( ) 660,000 × 1 = 660,000
			2.		1,540	0	1,540	( ) 1,320,000 × 1 = 1,320,000
								( ) ( ) 220,000 × 1 = 220,000
	2.				26,811	29,160	-2,349	
		1.			9,680	9,680	0	

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								( )
				가				( )
			1.		2,500	2,500	0	
			1.		2,496	2,496	0	
			2.		4	4	0	
			2.		1,800	1,800	0	
			1.		1,800	1,800	0	
			3.		1,000	1,000	0	
			1.		1,000	1,000	0	
			4. 가		3,000	3,000	0	
			1.		3,000	3,000	0	
			5.		160	160	0	
			1.		160	160	0	
			6.		920	920	0	
			1.		920	920	0	
			7.		300	300	0	
			1.		300	300	0	
			2.		12,780	12,780	0	
			1.		5,190	5,190	0	
			1.		5,190	5,190	0	
			2.		2,385	2,385	0	
			1.		2,385	2,385	0	
			3.		5,205	5,205	0	
			1.		5,205	5,205	0	
			3.		3,951	6,300	-2,349	
			1.		220	400	-180	
			1.		220	400	-180	= -180,000 × 1 -180,000
			2.		3,731	5,900	-2,169	
			1.		2,730	4,400	-1,670	= -1,670,000 × 1 -1,670,000
			2.		1,001	1,500	-499	= -499,000 × 1 -499,000

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				가				( )
		4.			400	400	0	
			1.		400	400	0	
				1.	400	400	0	
4.					95,130	58,612	36,518	
	1.				82,519	46,221	36,298	
		1.			24,707	8,460	16,247	
			1.	( )	4,380	1,500	2,880	
				1.	3,904	1,024	2,880	$32,000 \times 90 = 2,880,000$
				2.	476	476	0	
			2.	( )	9,960	6,960	3,000	
				1.	9,376	6,400	2,976	$(32,000 \times 293) - 6,400,000 = 2,976,000$
				2.	374	350	24	$(374,000 \times 1) - 350,000 = 24,000$
				3.	210	210	0	
			3.	( )	10,367	0	10,367	
				1.	9,472	0	9,472	$(32,000 \times 260) = 8,320,000$
								$(32,000 \times 36) = 1,152,000$
				2.	895	0	895	$(147,500 \times 2) = 295,000$
								$(6,000 \times 5 \times 20) = 600,000$
			2.		20,000	15,000	5,000	
				1.	20,000	15,000	5,000	
				1.	9,300	6,300	3,000	$(3,000,000 \times 1) = 3,000,000$
				2.	3,264	2,624	640	$(32,000 \times 20) = 640,000$
				3.	400	400	0	
				4.	5,956	4,596	1,360	$(18,000 \times 3 \times 14) = 756,000$
								$(20,000 \times 18) = 360,000$
								$(122,000 \times 2) = 244,000$
				5.	1,080	1,080	0	
			3.		37,812	22,761	15,051	

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								( )		
				가				( )		
			1.		11,295	11,295	0			
			1.		9,624	9,624	0			
			2.		1,671	1,671	0			
			2.	( )	26,517	11,466	15,051			
			1.		24,078	10,246	13,832	( )	12,680,000 × 1 =	12,680,000
								( )	1,152,000 × 1 =	1,152,000
			2.		2,439	1,220	1,219	( ) <sup>4</sup>	1,219,000	1,219,000
								× 1 =		
			2.		3,891	3,891	0			
			1.		3,891	3,891	0			
			1.		3,000	3,000	0			
			1.		3,000	3,000	0			
			2.		750	750	0			
			1.		350	350	0			
			2.		400	400	0			
			3.416	( )	141	141	0			
			1.		141	141	0			
			3.		8,720	8,500	220			
			1.		220	0	220			
			1.	( )	220	0	220			
			1.		220	0	220	( )	55,000 × 4 =	220,000
			2.		8,500	8,500	0			
			1.	( )	8,500	8,500	0			
			1.		3,350	3,350	0			
			2.		5,150	5,150	0			
			5.		34,405	25,360	9,045			
			1.		8,925	11,040	-2,115			
			1.		8,925	11,040	-2,115			
			1.		3,045	3,160	-115			

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								( )
				가				( )
			1.		3,045	3,160	-115	-115,000 × 1 = -115,000
			2.		1,780	1,780	0	
			1.		920	920	0	
			2.		860	860	0	
			3.		2,000	4,000	-2,000	
			1.		2,000	4,000	-2,000	-2,000,000 × 1 = -2,000,000
			4.	가	2,100	2,100	0	
			1.		1,000	1,000	0	
			2.		1,100	1,100	0	
		2.			2,520	2,320	200	
		1.			0	400	-400	
		1.			0	400	-400	
		1.			0	400	-400	-400,000 × 1 = -400,000
		2.			0	0	0	
		1.			0	0	0	
		2.			1,920	1,920	0	
		1.			120	120	0	
		1.			120	120	0	
		2.			( ) 1,800	1,800	0	
		1.			400	400	0	
		2.			1,400	1,400	0	
		3.			600	0	600	
		1.		( )	600	0	600	
		1.			600	0	600	( ) 50,000 × 2 100,000
								( ) 8,000 × 33 = 264,000
								( ) 20,000 × 5 = 100,000
								( ) 5,100 × 20 = 102,000
								( ) 가 900 × 37 = 34,000

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									( )
				가					( )
3.					8,160	0	8,160		
	1. [ ]				8,160	0	8,160		
	1. [ ]				8,000 )	0	8,000		
	1.				50	0	50	( )	50,000 × 1 = 50,000
	2.				1,920	0	1,920	( )SV 32,000 × 60 =	1,920,000
	3.				750	0	750	( )	25,000 × 30 = 750,000
	4.				3,490	0	3,490	( )	500,000 × 4 = 2,000,000
									1,340,000 × 1 = 1,340,000
								( )	425,000 × 2 = 850,000
									-700,000 × 1 = -700,000
	5.				0	0	0	( )	430,000 × 1 = 430,000
									-430,000 × 1 = -430,000
	6.				1,790	0	1,790	( )PC × 2 =	1,000,000 2,000,000
								PC	-210,000 × 1 = -210,000
	2.SV ( )				160	0	160		
	1.				160	0	160	( )SV	160,000 × 1 = 160,000
4.					8,100	6,100	2,000		
	1.				600	600	0		
	1.				600	600	0		
	1.				600	600	0		
	2.				7,500	5,500	2,000		
	1.				7,500	5,500	2,000		
	1.				5,000	5,000	0		-130,000 × 1 = -130,000
									130,000 × 1 = 130,000
	2.				2,500	500	2,000		-250,000 × 1 = -250,000
									250,000 × 1 = 250,000
									1,000,000 × 2 = 2,000,000
	5.				6,700	5,900	800		

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								( )
				가				( )
		1.			6,700	5,900	800	
			1.		6,700	5,900	800	
				1.	6,700	5,900	800	800,000 × 1 = 800,000
6.					131,089	130,484	605	
	1.				30,450	29,500	950	
		1.			22,120	22,120	0	
			1.		6,800	6,800	0	
				1.	3,800	3,800	0	
				2.	3,000	3,000	0	
			2.		15,320	15,320	0	
				1.	3,300	3,300	0	
				2.	200	200	0	
				3.	11,520	11,520	0	
				4.	300	300	0	
		2.			8,330	7,380	950	
			1.		4,830	3,880	950	
				1.	3,750	2,400	1,350	270,000 × 5 = 1,350,000
				2.	1,080	1,480	-400	-400,000 × 1 = -400,000
			2.		3,500	3,500	0	
				1.	2,400	2,400	0	
				2.	500	500	0	
				3.	600	600	0	
	2.				99,279	99,624	-345	
		1.			99,279	99,624	-345	
			1.		33,377	34,277	-900	
				1.	25,517	25,517	0	
				2.	1,800	1,800	0	
				3.	6,060	6,960	-900	-900,000 × 1 = -900,000



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								( )
				가				( )
			2.		30,374	49,047	-18,673	
			1.		30,374	49,047	-18,673	( ) -8,293,000 -8,293,000 × 1 =
								( ) -10,380,000 -10,380,000 × 1 =
			3.		15,286	16,300	-1,014	
			1.		12,600	12,600	0	
			2.		2,386	3,400	-1,014	-450,000 × 1 = -450,000
								-564,000 -564,000 × 1 =
			3.		300	300	0	
			4.		10,868	0	10,868	
			1.		10,340	0	10,340	1,590,000 × 6 = 9,540,000
								800,000 × 1 = 800,000
			2.		528	0	528	4 88,000 × 6 = 528,000
			5.		9,374	0	9,374	
			1.		9,038	0	9,038	1,390,000 × 6 = 8,340,000
								698,000 × 1 = 698,000
			2.		336	0	336	4 56,000 × 6 = 336,000
		3.			1,360	1,360	0	
		1.			600	600	0	
		1.			600	600	0	
		1.			600	600	0	
		2.			760	760	0	
		1.			760	760	0	
		1.			160	160	0	
		2.			400	400	0	
		3.			200	200	0	
					659,740	549,467	110,273	