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									( )	
				가						
1.					4,084,657	3,911,458	173,199			
1.					4,081,457	3,908,258	173,199			
1.					4,081,457	3,908,258	173,199			
1.					4,081,457	3,908,258	173,199			
1.					3,671,118	3,671,118	0			
2.					410,339	237,140	173,199	( ) : 35,166,000 × 1 = 35,166,000		
								( ) : 16,000,000 × 1 = 16,000,000		
								( ) : 8,000,000 × 1 = 8,000,000		
								( ) : 3,065,700 × 1 = 3,065,000		
								( ) : 1,914,720 × 1 = 1,914,000		
								( ) : 19,627,080 × 1 = 19,627,000		
								( ) : 30,367,000 × 1 = 30,367,000		
								Wee : 2,000,000 × 1 = 2,000,000		
								( ) : 24,600,000 × 1 = 24,600,000		
								( ) : 400,000 × 1 = 400,000		
								( ) : 1,100,000 × 1 = 1,100,000		
								( )( ) : 2,500,000 × 1 = 2,500,000		
								( ) ( ) : 11,130,000 × 1 = 11,130,000		
								( ) : 11,130,000 × 1 = 11,130,000		
								: 1,200,000 × 1 = 1,200,000		
								: 4,000,000 × 1 = 4,000,000		
								: 1,000,000 × 1 = 1,000,000		
2.					3,200	3,200	0			
1.					3,200	3,200	0			
1.					3,200	3,200	0			
1.					3,200	3,200	0			
2.					1,737,785	1,737,785	0			
1.					1,734,185	1,734,185	0			

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								( )	
				가					
	1.				798,045	798,045	0		
		1.				643,950	643,950	0	
			1.				642,360	642,360	0
			2.				1,590	1,590	0
		2.				154,095	154,095	0	
			1.				153,564	153,564	0
			2.				531	531	0
	2.				936,140	936,140	0		
		1.				347,250	347,250	0	
			1.				318,450	318,450	0
			2.				28,800	28,800	0
		2.				144,000	144,000	0	
			1.				144,000	144,000	0
		3.				148,950	148,950	0	
			1.				148,950	148,950	0
		4.				16,900	16,900	0	
			1.				16,900	16,900	0
		5.				32,340	32,340	0	
			1.				32,340	32,340	0
		6.				137,600	137,600	0	
			1.				137,600	137,600	0
		7.				54,000	54,000	0	
			1.				54,000	54,000	0
		8.				55,100	55,100	0	
			1.				55,100	55,100	0
	2.				3,600	3,600	0		
		1.				2,040	2,040	0	
			1.				2,040	2,040	0

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									( )	
				가						
				1.	2,040	2,040	0			
				2.	1,560	1,560	0			
				1.	1,200	1,200	0			
				1.	1,200	1,200	0			
				2.	360	360	0			
				1.	360	360	0			
3.					50,780	2,000	48,780			
				1.	50,780	2,000	48,780			
				1.	49,780	1,000	48,780			
				1.	49,780	1,000	48,780			
				1.	49,780	1,000	48,780	2017 × 1 ) - (1,000,000 × 1 ) =	(49,780,636	48,780,000
				2.	1,000	1,000	0			
				1.	1,000	1,000	0			
				1.	1,000	1,000	0			
					5,873,222	5,651,243	221,979			

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								( )
				가				
1.					3,842,330	3,787,357	54,973	
1.					3,630,690	3,630,690	0	
	1.				3,303,432	3,303,432	0	
		1.			2,082,131	2,082,131	0	
			1.		2,082,131	2,082,131	0	
		2.			443,849	443,849	0	
			1.		223,104	223,104	0	
			2.가		34,440	34,440	0	
			3.		7,436	7,436	0	
			4.		960	960	0	
			5.		121,500	121,500	0	
			6.	가 1	2,400	2,400	0	
			7.	가 2	10,920	10,920	0	
			8.	가 4	37,440	37,440	0	
			9.	가 6	360	360	0	
			10.		5,289	5,289	0	
		3.			125,565	125,565	0	
			1.		125,565	125,565	0	
		4.			271,009	271,009	0	
			1.		64,740	64,740	0	
			2.	가	206,269	206,269	0	
		5.			176,797	176,797	0	
			1.		156,997	156,997	0	
			2.		12,000	12,000	0	
			3.		7,800	7,800	0	
		6.			204,081	204,081	0	
			1.		204,081	204,081	0	
	2.				327,258	327,258	0	

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								( )
				가				( )
			1.		187,551	187,551	0	
				1.	187,551	187,551	0	
			2.		26,061	26,061	0	
				1.	16,536	16,536	0	
				2.가	7,680	7,680	0	
				3.	1,485	1,485	0	
				4.	360	360	0	
			3.		35,841	35,841	0	
				1.	35,841	35,841	0	
			4.		11,397	11,397	0	
				1.	11,397	11,397	0	
			5.		36,725	36,725	0	
				1.	9,360	9,360	0	
				2. 가	19,026	19,026	0	
				3. 가	8,339	8,339	0	
			6.		29,683	29,683	0	
				1.	18,823	18,823	0	
				2.	10,860	10,860	0	
			2.		196,040	141,067	54,973	
			1.		155,420	100,447	54,973	
				1.		100,447	0	
					1.	90,986	90,986	0
					2.	9,461	9,461	0
				2.		24,606	0	24,606
					1.	22,692	0	22,692
								( ) 19,627,000 × 1 19,627,000
								( ) × 1 3,065,000 3,065,000
				2.	1,914	0	1,914	( ) × 1 1,914,000 1,914,000
			3.		30,367	0	30,367	

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								(    )													
				가																	
				1.	27,492	0	27,492	(    ) (27,103,000 +389,000 )× 127,492,000													
				2.	2,875	0	2,875	(    ) 2,875,000 × 12,875,000													
		2.		1.																	
										1.	35,700	35,700	0								
				2.																	
											1.	4,920	4,920	0							
				1.																	
											1.	4,920	4,920	0							
		3.		1.																	
										1.											
																1.	2,000	2,000	0		
				2.																	
											1.										
																	1.	9,600	9,600	0	
				2.																	
											1.										
																	1.	9,600	9,600	0	
				2.																	
											1.										
																	1.	1,000	1,000	0	
				3.																	
											1.										
1.	1,000																1,000	0			
4.																					
		1.																			
													1.	1,000	1,000	0					
2.																					
							1.														
													1.	500	500	0					
3.																					
							1.														
													1.	500	500	0					
2.	/				686,109	670,499	15,610														
				1.	347,250	347,250	0														
				1.																	
										1.											
																1.					
				2.																	
1.	318,450	318,450	0																		
							2.	28,800	28,800	0											

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								( )		
				가				( )		
				1.	28,800	28,800	0			
			2.		137,600	137,600	0			
			1.		137,600	137,600	0			
			1.		56,020	56,020	0			
				1.	50,971	50,971	0			
				2.	1,200	1,200	0			
				3.	3,849	3,849	0			
			2.		81,580	81,580	0			
				1.	28,280	28,280	0			
				2.	24,000	24,000	0			
				3.	7,200	7,200	0			
				4.	20,200	20,200	0			
				5.	420	420	0			
				6.	1,480	1,480	0			
			3.		23,884	21,384	2,500			
			1. [ ]		14,764	12,264	2,500			
			1.		3,020	3,020	0			
				1.	280	280	0			
				2.	400	400	0			
				3.	2,340	2,340	0			
			2.		9,244	9,244	0			
				1.	9,244	9,244	0			
			3. [ ]		2,500	0	2,500			
				1.	2,300	0	2,300	( ) x 1	400,000	400,000
								( ) x 20	10,000	200,000
								( ) 10,000 x 40		400,000
								( ) 200,000 x 1		200,000
								( ) x 200	2,500	500,000

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								( )
				가				( )
								( ) 600,000 × 1 600,000
			2.		200	0	200	( ) 10,000 × 20 200,000
	2.				9,120	9,120	0	
		1.			7,120	7,120	0	
			1.		7,120	7,120	0	
		2.			1,000	1,000	0	
			1.		1,000	1,000	0	
		3.			1,000	1,000	0	
			1.		1,000	1,000	0	
	4.				11,130	0	11,130	
		1. [ ]			11,130	0	11,130	
			1. [ ]		11,130	0	11,130	
			1.		11,130	0	11,130	( ) 11,130,000 × 1 11,130,000
	5.				166,245	164,265	1,980	
		1.			166,245	164,265	1,980	
			1.		2,500	2,500	0	
				1.	500	500	0	
				2.	500	500	0	
				3.	1,500	1,500	0	
		2.			16,900	16,900	0	
			1.		16,900	16,900	0	
		3.			32,340	32,340	0	
			1.		32,340	32,340	0	
		4.			54,000	54,000	0	
			1.		54,000	54,000	0	
		5.			55,100	55,100	0	
			1.		55,100	55,100	0	
		6.			1,425	1,425	0	



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								( )
				가				( )
			1.		1,425	1,425	0	
			7.		2,980	2,000	980	
			1.		2,980	2,000	980	(198,000 × 10 )- (100,000 × 10 )= 980,000
			8.		1,000	0	1,000	
			1.		1,000	0	1,000	1,000,000 × 1 1,000,000
3.					298,104	254,874	43,230	
	1.				103,506	66,276	37,230	
		1.			71,230	34,000	37,230	
			1.		24,000	24,000	0	
			1.		21,600	21,600	0	
			2.		2,400	2,400	0	
			2.		1,000	1,000	0	
			1.		1,000	1,000	0	
			3.		9,000	9,000	0	
			1.		3,000	3,000	0	
			2.		6,000	6,000	0	
			4.		24,600	0	24,600	
			1.		11,357	0	11,357	( ) 2,500,000 × 1 2,500,000
								( ) 600,000 600,000 × 1 600,000
								( ) 5,000,000 5,000,000 × 1 5,000,000
								( ) - 가 가 2,567,000 2,567,000 × 1 2,567,000
								( ) 690,000 690,000 × 1 690,000
			2.		8,070	0	8,070	( ) - 가 가 600,000 30,000 × 20 600,000
								( ) 30,000 × 249 7,470,000
			3.		3,073	0	3,073	( ) 668,000 668,000 × 1 668,000
								( ) - 가 가 945,000 945,000 × 1 945,000
								( ) 560,000 × 1 560,000
								( ) 가 900,000 900,000 × 1 900,000

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								( )
				가				( )
			4.	2,100	0	2,100	( ) 가 100,000 × 21	2,100,000
		5.		400	0	400		
			1.	400	0	400	( ) 100,000 × 4	400,000
		6.		1,100	0	1,100		
			1.	1,100	0	1,100	( ) 1,100,000 × 1	1,100,000
		7.		11,130	0	11,130		
			1.	810	0	810	( ) 30,000 × 3	90,000
							( ) 2,000 × 120 × 3	720,000
			2.	4,000	0	4,000	( ) 50,000 × 2 × 5 × 4	2,000,000
							( ) 50,000 × 2 × 5 × 4	2,000,000
			3.	5,600	0	5,600	( ) 2,000 × 400	800,000
							( ) 60,000 × 70 + 300,000 × 2	4,800,000
			4.	720	0	720	( ) 2,000 × 120 × 3	720,000
		2.		3,100	3,100	0		
			1.	400	400	0		
				1.	400	400	0	
			2.	1,500	1,500	0		
				1.	1,500	1,500	0	
			3.	1,200	1,200	0		
				1.	900	900	0	
				2.	300	300	0	
		3.		4,400	4,400	0		
			1.	4,400	4,400	0		
				1.	4,400	4,400	0	
		4.		4,966	4,966	0		
			1.	4,966	4,966	0		
				1.	4,666	4,666	0	
				2.	300	300	0	

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								( )
				가				( )
		5.			9,600	9,600	0	
		1.			9,600	9,600	0	
			1.		6,100	6,100	0	
			2.		3,500	3,500	0	
		6.			4,100	4,100	0	
		1.			4,100	4,100	0	
			1.		4,100	4,100	0	
		7.			2,000	2,000	0	
		1.			2,000	2,000	0	
			1.		1,000	1,000	0	
			2.		1,000	1,000	0	
		8.			4,110	4,110	0	
		1.			2,800	2,800	0	
			1.		2,800	2,800	0	
		2.			1,310	1,310	0	
			1.		1,310	1,310	0	
		2.			194,598	188,598	6,000	
		1.			16,948	16,948	0	
		1.			500	500	0	
			1.		500	500	0	
		2.			2,800	2,800	0	
			1.		2,800	2,800	0	
		3.			4,648	4,648	0	
			1.		4,348	4,348	0	
			2.		300	300	0	
		4.			2,000	2,000	0	
			1.		2,000	2,000	0	
		5.			7,000	7,000	0	

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								( )
				가				( )
				1.	7,000	7,000	0	
			2.		162,150	157,350	4,800	
			1.		114,300	109,500	4,800	
				1.	10,800	6,000	4,800	(900,000 × 12 ) - (600,000 × 10 ) = 4,800,000
				2.	103,500	103,500	0	
			2.		27,050	27,050	0	
				1.	800	800	0	
				2.	26,250	26,250	0	
			3.		20,800	20,800	0	
				1.	1,600	1,600	0	
				2.	19,200	19,200	0	
			3.		8,200	7,000	1,200	
			1.		7,000	7,000	0	
				1.	7,000	7,000	0	
			2.		1,200	0	1,200	
				1.	1,200	0	1,200	1,200,000 × 1 1,200,000
			4.		2,000	2,000	0	
			1.		2,000	2,000	0	
				1.	2,000	2,000	0	
			5.		5,300	5,300	0	
			1.		5,300	5,300	0	
				1.	200	200	0	
				2.	4,700	4,700	0	
				3.	400	400	0	
4.					219,000	209,000	10,000	
	1.				144,000	144,000	0	
		1.			144,000	144,000	0	
			1.		144,000	144,000	0	

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								( )
				가				( )
				1.	144,000	144,000	0	
			2.		24,900	24,900	0	
			1.		24,900	24,900	0	
			1.		900	900	0	
			1.		900	900	0	
			2.		15,000	15,000	0	
			1.		15,000	15,000	0	
			3.		9,000	9,000	0	
			1.		9,000	9,000	0	
			3.		50,100	40,100	10,000	
			1.		50,100	40,100	10,000	
			1.		24,100	22,100	2,000	
			1.		3,000	3,000	0	
			2.		2,000	2,000	0	
			3.		19,100	17,100	2,000	$(500,000 \times 10) - (300,000 \times 10) = 2,000,000$
			2.		18,000	18,000	0	
			1.		2,000	2,000	0	
			2.		16,000	16,000	0	
			3.		5,200	0	5,200	
			1.		5,200	0	5,200	( ) $5,200,000 \times 1 = 5,200,000$
			4.		2,800	0	2,800	
			1.		2,800	0	2,800	( ) $2,800,000 \times 1 = 2,800,000$
			5.		216,449	138,283	78,166	
			1.		24,560	24,560	0	
			1.		24,560	24,560	0	
			1.	가	6,860	6,860	0	
			1.		6,860	6,860	0	
			2.		2,000	2,000	0	

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								( )		
				가				( )		
				1.	2,000	2,000	0			
			3.		3,500	3,500	0			
				1.	3,500	3,500	0			
			4.		5,000	5,000	0			
				1.	2,000	2,000	0			
				2.	3,000	3,000	0			
			5.		6,000	6,000	0			
				1.	6,000	6,000	0			
			6.		1,200	1,200	0			
				1.	1,200	1,200	0			
	2.				14,123	7,123	7,000			
		1.			12,523	5,523	7,000			
			1.		2,200	2,200	0			
				1.	900	900	0			
				2.	1,300	1,300	0			
			2.		2,900	2,900	0			
				1.	1,000	1,000	0			
				2.	1,900	1,900	0			
			3.		423	423	0			
				1.	123	123	0			
				2.	300	300	0			
			4. Wee		2,000	0	2,000			
				1.	1,000	0	1,000 Wee	100,000 × 10	1,000,000	
				2.	1,000	0	1,000 Wee	100,000 × 10	1,000,000	
			5.		1,000	0	1,000			
				1.	1,000	0	1,000	100,000 × 10	1,000,000	
			6.		4,000	0	4,000			
				1.	2,000	0	2,000	100,000 × 20	2,000,000	

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								( )
				가				( )
				2.	2,000	0	2,000	100,000 × 10 1,000,000
								100,000 × 10 1,000,000
		2.			1,600	1,600	0	
			1.		1,600	1,600	0	
				1.	1,600	1,600	0	
	3.				11,100	11,100	0	
		1.			1,000	1,000	0	
			1.		1,000	1,000	0	
				1.	1,000	1,000	0	
		2.			4,200	4,200	0	
			1.		4,200	4,200	0	
				1.	4,200	4,200	0	
		3.			5,900	5,900	0	
			1.		5,900	5,900	0	
				1.	4,200	4,200	0	
				2.	1,700	1,700	0	
	4.				166,666	95,500	71,166	
		1.			166,666	95,500	71,166	
			1.		40,000	20,000	20,000	
				1.	20,000	10,000	10,000	(500,000 × 40 ) - (500,000 × 20 )= 10,000,000
				2.	20,000	10,000	10,000	(500,000 × 40 ) - (500,000 × 20 )= 10,000,000
		2.			55,000	55,000	0	
			1.		55,000	55,000	0	
		3.			20,500	20,500	0	
			1.		20,500	20,500	0	
		4.			35,166	0	35,166	
			1.		21,141	0	21,141	( ) 6,270 × 1,594 9,995,000
								( ) 59,400 × 187.64 11,146,000

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								( )
				가				( )
			2.	14,025	0	14,025	( ) × 5	2,805,000 14,025,000
		5.		16,000	0	16,000		
			1.	16,000	0	16,000	( ) 8,000,000 × 2	16,000,000
6.				374,090	354,090	20,000		
	1.			99,507	99,507	0		
		1.		66,416	66,416	0		
			1.	1,400	1,400	0		
			1.	1,400	1,400	0		
		2.		6,132	6,132	0		
			1.	1,200	1,200	0		
			2.	1,500	1,500	0		
			3.	3,432	3,432	0		
		3.		18,804	18,804	0		
			1.	3,300	3,300	0		
			2.	10,900	10,900	0		
			3.	4,604	4,604	0		
		4.		40,080	40,080	0		
			1.	32,640	32,640	0		
			2.	1,040	1,040	0		
			3.	4,800	4,800	0		
			4.	1,600	1,600	0		
		2.		33,091	33,091	0		
			1.	33,091	33,091	0		
			1.	30,371	30,371	0		
			2.	2,720	2,720	0		
	2.			274,083	254,083	20,000		
		1.		274,083	254,083	20,000		
			1.	110,762	110,762	0		



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								( )
				가				( )
				1.	60,000	60,000	0	
				2.	36,000	36,000	0	
				3.	14,762	14,762	0	
			2.		4,050	4,050	0	
			1.		4,050	4,050	0	
			3.		55,200	55,200	0	
			1.		55,200	55,200	0	
			4.		39,623	19,623	20,000	
			1.		38,000	18,000	20,000	(500,000 × 60 ) - (500,000 × 20 )= 20,000,000
			2.		1,623	1,623	0	
			5.		5,400	5,400	0	
			1.		5,400	5,400	0	
			6.		23,144	23,144	0	
			1.		23,144	23,144	0	
			7.		1,000	1,000	0	
			1.		1,000	1,000	0	
			8.		1,000	1,000	0	
			1.		1,000	1,000	0	
			9.		1,000	1,000	0	
			1.		1,000	1,000	0	
			10.		32,904	32,904	0	
			1.		26,664	26,664	0	
			2.		6,240	6,240	0	
			3.		500	500	0	
			1.		500	500	0	
			1.		500	500	0	
			1.		500	500	0	
			7.		237,140	237,140	0	

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								( )
				가				( )
	1.				237,140	237,140	0	
		1.			237,140	237,140	0	
			1.		50,190	50,190	0	
				1.	50,190	50,190	0	
			2.		141,900	141,900	0	
				1.	141,900	141,900	0	
			3.		45,050	45,050	0	
				1.	45,050	45,050	0	
					5,873,222	5,651,243	221,979	