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1.					210,469	224,042	-13,573			
	1.				200,094	214,298	-14,204			
		1.			200,094	214,298	-14,204			
			1.		200,094	214,298	-14,204			
				1.	200,094	0	0	=	( ) : 152,495,000 × 1	152,495,000
								=	( ) : 47,599,000 × 1	47,599,000
2.					10,375	9,744	631			
	1.				10,375	9,744	631			
		1.			10,375	9,744	631			
			1.		10,375	0	0		: 3,600 × 14 × 190 =	9,576,000
									: 700,000 × 1 =	700,000
									: 99,000 × 1 =	99,000
2.					9,976	40,800	-30,824			
	1.				9,576	40,000	-30,424			
		1.			9,576	40,000	-30,424			
			1.		9,576	40,000	-30,424			
				1.	9,576	0	0		: 3,600 × 14 × 190 =	9,576,000
2.					400	800	-400			
	1.				0	200	-200			
		1.			0	200	-200			
	2.				400	600	-200			
		1.			300	300	0			
			1.		300	0	0		: 300,000 × 1 =	300,000
		2.			100	300	-200			
			1.		100	0	0		: 100,000 × 1 =	100,000
3.					0	6,000	-6,000			
	1.				0	6,000	-6,000			
		1.			0	6,000	-6,000			

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			1.		0	6,000	-6,000		
					220,445	270,842	-50,397		

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1.					1,350	900	450		
	1.				1,350	900	450		
		1.			1,350	900	450		
			1.		1,350	0	0		
				1.	1,350	0	0	$\times 9 \times 1 =$	150,000 1,350,000
2.	/				29,071	55,264	-26,193		
	1.				23,751	49,744	-25,993		
		1.			23,751	49,744	-25,993		
			1.		3,400	0	0		
				1.	1,350	0	0	$50,000 \times 4 \times 2 =$	400,000
								$30,000 \times 3 \times 1 =$	90,000
								$50,000 \times 2 =$	100,000
								$160,000 \times 1 =$	160,000
								$100,000 \times 2 \times 3 =$	600,000
			2.		2,000	0	0	LPG $200,000 \times 10 =$	2,000,000
			3.		50	0	0	가 $50,000 \times 1 =$	50,000
		2.			20,351	0	0		
			1.		20,351	0	0	$20,351,000 \times 1 =$	20,351,000
2.					5,320	5,520	-200		
	1. [ ]				1,560	1,560	0		
		1.			900	0	0		
			1.		900	0	0	$250,000 \times 2$	500,000
								$200,000 \times 2$	400,000
		2.			460	0	0		
			1.		175	0	0	$35,000 \times 4 \times 1$	140,000
								$1,000 \times 35 \times 1$	35,000
			2.		285	0	0	(1 ) $15,000 \times 8 \times 1$	120,000
								(4 - ) $15,000 \times 7 \times 1$	105,000

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								(4 - ) 20,000 × 3 × 1 60,000
			3.		200	0	0	
				1.	200	0	0	100,000 × 2 200,000
		2.			3,760	3,960	-200	
			1.		600	0	0	
				1.	600	0	0	300,000 × 2 600,000
			2.		2,160	0	0	
				1.	2,160	0	0	40,000 × 4 × 12 1,920,000
								30,000 × 2 × 4 240,000
			3.		1,000	0	0	
				1.	1,000	0	0	200,000 × 5 1,000,000
3.					40,411	39,334	1,077	
	1.				26,831	30,654	-3,823	
		1.			7,765	9,675	-1,910	
			1.		1,500	0	0	
				1.	1,500	0	0	10,000 × 150 = 1,500,000
			2.		3,000	0	0	
				1.	3,000	0	0	500,000 × 6 = 3,000,000
			3.		1,400	0	0	
				1.	1,400	0	0	700,000 × 2 = 1,400,000
			4.		1,065	0	0	
				1.	1,065	0	0	1,065,000 × 1 = 1,065,000
			5.		800	0	0	
				1.	800	0	0	20,000 × 15 × 2 = 600,000
								10,000 × 20 = 200,000
		2.			2,500	3,500	-1,000	
			1.		2,500	0	0	
				1.	500	0	0	500,000 × 1 = 500,000

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				2.	1,000	0	0	500,000 × 2 = 1,000,000
				3.	1,000	0	0	100,000 × 10 = 1,000,000
		3.			2,500	2,500	0	
			1.		2,500	0	0	
				1.	1,500	0	0	50,000 × 10 × 2 = 1,000,000
								25,000 × 10 × 2 = 500,000
				2.	1,000	0	0	50,000 × 10 × 2 = 1,000,000
		4.			14,066	14,979	-913	
			1.		3,166	0	0	
				1.	2,000	0	0	100,000 × 20 = 2,000,000
				2.	500	0	0	500,000 × 1 = 500,000
				3.	666	0	0	11,100 × 60 = 666,000
			2.		3,500	0	0	
				1.	1,000	0	0	100,000 × 10 = 1,000,000
				2.	2,500	0	0	50,000 × 10 × 5 = 2,500,000
								=
			3.		7,400	0	0	
				1.	5,400	0	0	20,000 × 210 = 4,200,000
								30,000 × 30 = 900,000
								30,000 × 10 = 300,000
				2.	2,000	0	0	400,000 × 5 = 2,000,000
		2.			13,580	8,680	4,900	
			1.		4,280	3,780	500	
				1.	100	0	0	
					100	0	0	5,000 × 10 × 2 = 100,000
			2.		260	0	0	
				1.	260	0	0	26,000 × 10 = 260,000
			3.		1,420	0	0	
				1.	1,420	0	0	50,000 × 10 = 500,000

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								50,000 × 10 = 500,000
								70,000 × 6 × 1 = 420,000
			4.		2,000	0	0	
				1.	2,000	0	0	100,000 × 20 × 1 = 2,000,000
			5.		500	0	0	
				1.	500	0	0	100,000 × 5 = 500,000
			2.		9,300	4,800	4,500	
				1.	4,800	0	0	
				1.	4,800	0	0	120,000 × 40 × 1 = 4,800,000
			2.		4,500	0	0	
				1.	4,500	0	0	50,000 × 30 × 3 = 4,500,000
			3.		0	100	-100	
4.					6,950	6,414	536	
			1.		2,000	3,000	-1,000	
				1.	2,000	3,000	-1,000	
				1.	2,000	0	0	
				1.	2,000	0	0	100,000 × 2 × 10 = 2,000,000
			2.		4,950	3,414	1,536	
				1.	4,950	3,414	1,536	
				1.	3,750	0	0	
				1.	600	0	0	300,000 × 2 = 600,000
				2.	3,150	0	0	3,150,000 × 1 = 3,150,000
			2.		1,000	0	0	
				1.	1,000	0	0	100,000 × 10 = 1,000,000
			3.		200	0	0	
				1.	200	0	0	가 10,000 × 10 × 2 = 200,000
5.					14,880	21,120	-6,240	
			1.		5,000	9,000	-4,000	

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		1.			5,000	9,000	-4,000	
			1.		3,200	0	0	
				1.	3,200	0	0	1,500,000 × 2 = 3,000,000
								10,000 × 20 × 1 = 200,000
			2.		300	0	0	
				1.	300	0	0	30,000 × 5 × 2 = 300,000
			3.		1,500	0	0	
				1.	1,500	0	0	100,000 × 6 = 600,000
								150,000 × 6 × 1 = 900,000
		2.			1,680	1,920	-240	
			1.		1,680	1,920	-240	
				1.cctc	1,680	0	0	
				1.	1,680	0	0	cctv 140,000 × 12 = 1,680,000
		3.			8,200	10,200	-2,000	
			1.		8,200	10,200	-2,000	
				1.	8,200	0	0	
				1.	5,900	0	0	200,000 × 15 = 3,000,000
								( ) 100,000 × 12 = 1,200,000
								100,000 × 15 = 1,500,000
								200,000 × 1 = 200,000
				2.	2,300	0	0	SW 300,000 × 1 = 300,000
								1,000,000 × 2 = 2,000,000
		6.			127,583	147,610	-20,027	
			1.		64,403	50,203	14,200	
				1.	30,270	29,365	905	
				1.	5,950	0	0	
				1.	2,950	0	0	50,000 × 5 = 250,000
								30,000 × 16 × 5 = 2,400,000

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								$30,000 \times 5 \times 2 = 300,000$
			2.		3,000	0	0	$250,000 \times 12 = 3,000,000$
		2.			900	0	0	
			1.		900	0	0	$30,000 \times 5 \times 6 = 900,000$
		3.			22,895	0	0	
			1.		8,470	0	0	$200,000 \times 9 = 1,800,000$
								$60,000 \times 12 = 720,000$
								$50,000 \times 6 \times 7 = 2,100,000$
								$350,000 \times 3 \times 3 = 3,150,000$
								$100,000 \times 1 = 100,000$
								$200,000 \times 3 \times 1 = 600,000$
			2.		75	0	0	$75,000 \times 1 = 75,000$
			3.		13,600	0	0	$40,000 \times 17 \times 20 = 13,600,000$
			4.		750	0	0	$30,000 \times 5 \times 5 = 750,000$
		4.			525	0	0	
			1.		525	0	0	$7,000 \times 15 \times 5 = 525,000$
		2.			33,533	20,238	13,295	
			1.		250	0	0	
				1.	250	0	0	$50,000 \times 1 \times 5 = 250,000$
		2.			250	0	0	
			1.		250	0	0	$50,000 \times 2 = 100,000$
								$50,000 \times 3 = 150,000$
		3.			4,800	0	0	
			1.		4,800	0	0	$30,000 \times 10 = 300,000$
								$60,000 \times 10 \times 1 = 600,000$
								$300,000 \times 2 = 600,000$
								$500,000 \times 1 = 500,000$
								$80,000 \times 10 \times 1 = 800,000$



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				가				
								$20,000 \times 10 \times 5 = 1,000,000$
								$100,000 \times 10 = 1,000,000$
			4.		250	0	0	
			1.		250	0	0	$250,000 \times 1 = 250,000$
			5.		1,300	0	0	
			1.		300	0	0	$100,000 \times 3 = 300,000$
			2.		1,000	0	0	$20,000 \times 50 = 1,000,000$
			6.		24,080	0	0	
			1.		19,280	0	0	$90,000 \times 12 = 1,080,000$
								$200,000 \times 3 \times 2 = 1,200,000$
								$500,000 \times 8 = 4,000,000$
								$13,000,000 \times 1 = 13,000,000$
			2.		4,800	0	0	$350,000 \times 12 = 4,200,000$
								$10,000 \times 12 = 120,000$
								$40,000 \times 12 = 480,000$
			7.		483	0	0	
			1.		483	0	0	$35,220 \times 12 = 423,000$
								$15,000 \times 4 = 60,000$
			8.		1,320	0	0	
			1.		1,320	0	0	$110,000 \times 12 = 1,320,000$
			9.		800	0	0	
			1.		800	0	0	$10,000 \times 2 \times 40 = 800,000$
		3.			600	600	0	
		1.			600	0	0	
		1.			600	0	0	$( , ) 150,000 \times 2 \times 2 = 600,000$
	2.				60,880	95,107	-34,227	
	1.				60,880	95,107	-34,227	
	1.				28,540	0	0	

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				1.	20,400	0	0	1,700,000 × 12 = 20,400,000
				2.	1,800	0	0	150,000 × 12 1,800,000
				3.	6,340	0	0	120,000 × 12 = 1,440,000
								10,000 × 10 = 100,000
								400,000 × 12 = 4,800,000
				2.	9,940	0	0	
				1.	9,940	0	0	9,940,000 × 1 = 9,940,000
				3.	3,000	0	0	
				1.	3,000	0	0	250,000 × 12 = 3,000,000
				4.	3,120	0	0	
				1.	3,120	0	0	1,407,000 × 1 = 1,407,000
								가 51,500 × 2 = 103,000
								S2B 10,000 × 5 = 50,000
								130,000 × 12 = 1,560,000
				5.	8,200	0	0	
				1.	8,200	0	0	200,000 × 7 × 3 = 4,200,000
								200,000 × 5 × 4 = 4,000,000
				6.	500	0	0	
				1.	500	0	0	250,000 × 2 = 500,000
				7.	480	0	0	
				1.	480	0	0	40,000 × 12 = 480,000
				8.	3,500	0	0	
				1.	3,500	0	0	3,500,000 × 1 = 3,500,000
				9.	200	0	0	
				1.	200	0	0	100,000 × 2 = 200,000
				10.	2,400	0	0	
				1.	2,400	0	0	300,000 × 8 = 2,400,000
				11.	1,000	0	0	

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				1.	1,000	0	0	100,000 × 10 = 1,000,000
	3.				2,300	2,300	0	
		1.			800	800	0	
			1.		800	0	0	
				1.	800	0	0	100,000 × 8 = 800,000
		2.			1,500	1,500	0	
			1.		1,500	0	0	
				1.	1,000	0	0	200,000 × 5 = 1,000,000
				2.	500	0	0	500,000 × 1 = 500,000
7.					200	200	0	
	1.				200	200	0	
		1.			200	200	0	
			1.		200	0	0	
				1.	200	0	0	200,000 × 1 = 200,000
					220,445	270,842	-50,397	