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				가						
1.					201,987	210,469	-8,482			
	1.				194,400	200,094	-5,694			
		1.			194,400	200,094	-5,694			
			1.		194,400	200,094	-5,694			
				1.	194,400	0	0	: 159,776,000 × 1 =	159,776,000	
								: 34,624,000 × 1 =	34,624,000	
	2.				7,587	10,375	-2,788			
		1.			7,587	10,375	-2,788			
			1.		7,587	10,375	-2,788			
				1.	7,587	0	0	: 3,600 × 13 × 160 =	7,488,000	
								: 99,000 × 1 =	99,000	
2.					10,900	9,976	924			
	1.				10,360	9,576	784			
		1.			10,360	9,576	784			
			1.		10,360	9,576	784			
				1.	8,640	0	0	: 3,600 × 15 × 160 =	8,640,000	
				2.	1,720	0	0	: 430,000 × 4 =	1,720,000	
	2.				540	400	140			
		1.			540	400	140			
			1.		400	300	100			
				1.	400	0	0	: 400,000 × 1 =	400,000	
				2.	140	100	40			
				1.	140	0	0	: 100,000 × 1 =	100,000	
								: 10,000 × 4 =	40,000	
3.					6,140	0	6,140			
	1.				6,140	0	6,140			
		1.			6,140	0	6,140			
			1.		6,140	0	6,140			

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				1.	6,140	0	0	: 6,140,000 × 1 =	6,140,000
					219,027	220,445	-1,418		

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1.					1,600	1,350	250		
	1.				1,600	1,350	250		
		1.			1,600	1,350	250		
			1.		1,600	0	0		
				1.	1,600	0	0	150,000	1,350,000
								$\times 9 \times 1 =$	
								250,000	250,000
								$\times 1 \times 1 =$	
2.	/				39,996	29,071	10,925		
	1.				22,401	23,751	-1,350		
		1.			22,401	23,751	-1,350		
			1.		2,050	0	0		
				1.	1,750	0	0	50,000 $\times 4 \times 4 =$	800,000
								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.	250	0	0	LPG 250,000 $\times 1 =$	250,000
				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.				5,667	5,320	347		
		1.			1,475	1,560	-85		
			1.		900	0	0		
				1.	900	0	0	250,000 $\times 2$	500,000
								200,000 $\times 2$	400,000
			2.		375	0	0		
				1.	175	0	0	35,000 $\times 4 \times 1$	140,000
								1,000 $\times 35 \times 1$	35,000
				2.	200	0	0	(1) 15,000 $\times 8 \times 1$	120,000

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								()
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								(4 -) 15,000 × 4 × 1 60,000
								(4 -) 20,000 × 1 × 1 20,000
			3.		200	0	0	
			1.		200	0	0	100,000 × 2 200,000
		2.			4,192	3,760	432	
		1.			600	0	0	
			1.		600	0	0	300,000 × 2 600,000
		2.			2,592	0	0	
			1.		2,592	0	0	196,000 × 12 = 2,352,000
								30,000 × 2 × 4 240,000
		3.			1,000	0	0	
			1.		1,000	0	0	200,000 × 5 1,000,000
		3.			3,304	0	3,304	
		1.			3,304	0	3,304	
			1.		3,304	0	0	
			1.		3,304	0	0	3,304,000 × 1 = 3,304,000
		4.			8,624	0	8,624	
		1.			8,624	0	8,624	
			1.		8,624	0	0	
			1.		7,980	0	0	1,140,000 × 7 × 1 = 7,980,000
			2.		644	0	0	92,000 × 7 × 1 = 644,000
		3.			39,576	40,411	-835	
		1.			28,646	26,831	1,815	
			1.		10,840	7,765	3,075	
			1.		1,500	0	0	
			1.		1,500	0	0	10,000 × 150 = 1,500,000
			2.		6,000	0	0	
			1.		6,000	0	0	500,000 × 6 × 2 = 6,000,000

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									()
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			3.		1,400	0	0		
			1.		1,400	0	0	$700,000 \times 2 =$	1,400,000
			4.		1,140	0	0		
			1.		1,140	0	0	$1,140,000 \times 1 =$	1,140,000
			5.		800	0	0		
			1.		800	0	0	$20,000 \times 15 \times 2$	600,000
								$=$	
								$10,000 \times 20 =$	200,000
		2.			2,500	2,500	0		
			1.		2,500	0	0		
			1.		500	0	0	$500,000 \times 1 =$	500,000
			2.		1,000	0	0	$500,000 \times 2 =$	1,000,000
			3.		1,000	0	0	$100,000 \times 10 =$	1,000,000
		3.			2,500	2,500	0		
			1.		2,500	0	0		
			1.		1,500	0	0	$50,000 \times 10 \times 2$	1,000,000
								$=$	
								$25,000 \times 10 \times 2$	500,000
			2.		1,000	0	0	$50,000 \times 10 \times 2 =$	1,000,000
		4.			12,806	14,066	-1,260		
			1.		9,056	0	0		
			1.		4,200	0	0	$20,000 \times 210 \times 1 =$	4,200,000
			2.		3,500	0	0	$100,000 \times 25 \times 1 =$	2,500,000
								$25,000 \times 4 \times 10$	1,000,000
								$=$	
			3.		690	0	0	$230,000 \times 3 =$	690,000
			4.		666	0	0	$11,100 \times 60 =$	666,000
			2.		3,500	0	0		
			1.		1,000	0	0	$100,000 \times 10 =$	1,000,000
			2.		2,500	0	0	$50,000 \times 10 \times 5$	2,500,000
								$=$	
			3.		250	0	0		

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								()
				가				()
				1.	250	0	0	250,000 × 1 = 250,000
			2.		10,930	13,580	-2,650	
			1.		6,130	4,280	1,850	
			1.		100	0	0	
			1.	1.	100	0	0	5,000 × 10 × 2 = 100,000
			2.		260	0	0	
			1.	1.	260	0	0	26,000 × 10 = 260,000
			3.		1,770	0	0	
			1.	1.	1,770	0	0	50,000 × 10 = 500,000
								50,000 × 10 = 500,000
								70,000 × 11 × 1 = 770,000
			4.		2,000	0	0	
			1.	1.	2,000	0	0	100,000 × 20 × 1 = 2,000,000
			5.		2,000	0	0	
			1.	1.	2,000	0	0	100,000 × 20 = 2,000,000
			2.		4,800	9,300	-4,500	
			1.		4,800	0	0	
			1.	1.	4,800	0	0	120,000 × 40 × 1 = 4,800,000
			4.		9,150	6,950	2,200	
			1.		4,200	2,000	2,200	
			1.		2,000	2,000	0	
			1.	1.	2,000	0	0	
			1.	1.	2,000	0	0	100,000 × 2 × 10 = 2,000,000
			2.		2,200	0	2,200	
			1.		2,200	0	0	
			1.	1.	1,200	0	0	30,000 × 1 × 30 = 900,000
								30,000 × 10 = 300,000
			2.		1,000	0	0	10,000 × 20 × 5 = 1,000,000

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								()	
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2.					4,950	4,950	0		
	1.				4,950	4,950	0		
		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	
					1,000	0	0		
		2.			1,000	0	0	100,000 × 10 = 1,000,000	
					200	0	0		
		3.			200	0	0	가 10,000 × 10 × 2 = 200,000	
	5.					15,660	14,880	780	
1.				6,700	5,000	1,700			
	1.			6,700	5,000	1,700			
		1.			4,900	0	0		
			1.		4,900	0	0	1,500,000 × 3 = 4,500,000	
								10,000 × 20 × 2 = 400,000	
								=	
		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.				0	1,680	-1,680		
		1.			0	1,680	-1,680		
	3.				8,960	8,200	760		
1.				8,960	8,200	760			
		1.			8,960	0	0		
			1.		6,960	0	0	330,000 × 12 = 3,960,000	
								() 100,000 × 12 = 1,200,000	
							120,000 × 15 = 1,800,000		

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								()
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				2.	200	0	0	200,000 × 1 = 200,000
				3.	1,800	0	0	900,000 × 2 = 1,800,000
6.					112,845	127,583	-14,738	
	1.				36,785	64,403	-27,618	
		1.			30,985	30,270	715	
			1.		5,950	0	0	
				1.	2,950	0	0	50,000 × 5 = 250,000
								30,000 × 16 × 5 = 2,400,000
								30,000 × 5 × 2 = 300,000
				2.	3,000	0	0	250,000 × 12 = 3,000,000
			2.		750	0	0	
				1.	750	0	0	30,000 × 5 × 5 = 750,000
			3.		23,885	0	0	
				1.	6,120	0	0	100,000 × 6 × 2 = 1,200,000
								=
								60,000 × 12 = 720,000
								60,000 × 6 × 5 = 1,800,000
								350,000 × 3 × 2 = 2,100,000
								100,000 × 3 × 1 = 300,000
				2.	75	0	0	75,000 × 1 = 75,000
				3.	14,440	0	0	40,000 × 19 × 19 = 14,440,000
				4.	750	0	0	30,000 × 5 × 5 = 750,000
				5.	2,500	0	0	500,000 × 5 = 2,500,000
			4.		400	0	0	
				1.	400	0	0	8,000 × 10 × 5 = 400,000
			2.		0	33,533	-33,533	
			3.		900	600	300	
				1.	900	0	0	
				1.	900	0	0	(,) 150,000 × 3 × 2 = 900,000

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								()
				가				()
		4.			4,900	0	4,900	
			1.		250	0	0	
				1.	250	0	0	250,000 × 1 = 250,000
			2.		250	0	0	
				1.	250	0	0	50,000 × 1 × 2 = 100,000
								5,000 × 10 × 3 = 150,000
			3.		3,600	0	0	
				1.	3,600	0	0	450,000 × 2 = 900,000
								50,000 × 6 × 2 = 600,000
								500,000 × 1 = 500,000
								80,000 × 10 × 1 = 800,000
								80,000 × 10 × 1 = 800,000
			4.		800	0	0	
				1.	800	0	0	10,000 × 80 = 800,000
		2.			74,310	60,880	13,430	
			1.		74,310	60,880	13,430	
				1.	31,780	0	0	
								1,900,000 × 12 = 22,800,000
				1.	22,800	0	0	170,000 × 12 = 2,040,000
				2.	2,040	0	0	130,000 × 12 = 1,560,000
				3.	6,940	0	0	10,000 × 10 = 100,000
								440,000 × 12 = 5,280,000
			2.		18,264	0	0	
				1.	16,584	0	0	1,382,000 × 1 × 12 = 16,584,000
				2.	1,680	0	0	140,000 × 1 × 12 = 1,680,000
			3.		5,280	0	0	
				1.	5,280	0	0	440,000 × 12 = 5,280,000
			4.		5,476	0	0	

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									()
				가					()
				1.	5,476	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
								=	88,000 × 12 = 1,056,000
									130,000 × 10 × 1 = 1,300,000
			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.		634	0	0		
				1.	634	0	0		905 × 700 = 634,000
			7.		576	0	0		
				1.	576	0	0		48,000 × 12 = 576,000
			8.		200	0	0		
				1.	200	0	0		100,000 × 2 = 200,000
			9.		2,400	0	0		
				1.	2,400	0	0		300,000 × 8 = 2,400,000
			10.		1,500	0	0		
				1.	1,500	0	0		150,000 × 10 = 1,500,000
		3.			1,750	2,300	-550		
			1.		700	800	-100		
				1.	700	0	0		
				1.	700	0	0		100,000 × 7 = 700,000
			2.		1,050	1,500	-450		
				1.	1,050	0	0		
				1.	800	0	0		200,000 × 4 = 800,000
				2.	250	0	0		250,000 × 1 = 250,000
		7.			200	200	0		

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								()
				가				()
	1.				200	200	0	
		1.			200	200	0	
			1.		200	0	0	
				1.	200	0	0	200,000 × 1 = 200,000
					219,027	220,445	-1,418	