

2018

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2		2,727,780		1,893,672		834,108		44.0
		8,000	8,000	0.2		17,082	106,068	3.8
		760,971	1,742,795	63.8	/	463,892	1,443,042	52.9
		1,561	1,561	0.0		182,377	518,913	19.0
		62,150	900,930	33.0		28,400	164,852	6.0
		1,426	11,224	0.4		131,598	198,566	7.2
		0	63,270	2.3		11,759	294,315	10.7
						-1,000	2,024	0.0

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							()		
가									
1.				1,752,356	981,824	770,532			
1.				8,000	0	8,000			
	1.			8,000	0	8,000			
		1.		8,000	0	8,000			
			1.	8,000	0	8,000	()2018	: 8,000,000	8,000,000
2.				1,742,795	981,824	760,971			
1.				1,742,795	981,824	760,971			
	1.			1,742,795	981,824	760,971			
		1.		584,015	584,015	0			
		2.		1,158,780	397,809	760,971			
									: (6,720,000 × 1) - 3,360,000
									() : (38,470,000 × 13,533,000
									1) - 24,937,000 =
									() : (42,578,000 × 4,108,000
									1) - 38,470,000 =
									() : (36,795,800 × 1) - 308,000
									36,488,000 =
									() : (37,103,800 × 1) - 308,000
									36,796,000 =
									() : (61,728,000 × 1) - 24,624,000
									37,104,000 =
									: (61,700,870 × 1) - 61,728,000 = -27,000
									() : 50,000,000 50,000,000
									× 1 =
									() : 2,397,000 2,397,000
									2,397,000 × 1 =
									: (2,251,000) -146,000
									× 1) - 2,397,000 =
									() : 267,000,000 267,000,000
									267,000,000 × 1 =
									()2018 2,000,000
									: 2,000,000 × 1 =
									() : 2,000,000 × 1 2,000,000
									=
									() : 1,000,000 1,000,000
									× 1 =
									() : 5,500,000 × 1 = 5,500,000
									() : 8,000,000 8,000,000
									8,000,000 × 1 =
									() : 1,447,000 1,447,000
									× 1 =
									() : 6,089,000 (7,536,000 × 1) - 1,447,000 =
									() : 15,000,000 15,000,000
									15,000,000 × 1 =

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						()	
가							
						() () : 14,160,000	14,160,000
						14,160,000 × 1 =	
						() : 4,000,000 ×	4,000,000
						1 =	
						() : 700,000 ×	700,000
						1 =	
						() 99 가	1,200,000
						: 1,200,000 × 1 =	
						()	1,400,000
						: 1,400,000 × 1 =	
						() : 13,300,000 ×	13,300,000
						1 =	
						() 99 :	4,000,000
						4,000,000 × 1 =	
						() : 1,120,000 × 1	1,120,000
						=	
						()	92,000,000
						: 92,000,000 × 1 =	
						() : 12,082,460	12,082,000
						× 1 =	
						() : 2,000,000 × 1	2,000,000
						=	
						() :	48,000,000
						48,000,000 × 1 =	
						() : 1,800,000 × 1 =	1,800,000
						()	9,928,000
						: 9,927,920 × 1 =	
						() :	17,607,000
						17,607,000 × 1 =	
						() :	17,381,000
						(34,987,540 × 1) - 17,607,000 =	
						() : 23,760,000	23,760,000
						× 1 =	
						× 1 = : 20,150,000	20,150,000
						() : 2,734,000 × 1 =	2,734,000
						: 6,200,000 × 1 =	6,200,000
						:	9,448,000
						9,448,000 × 1 =	
						() : 10,000,000	10,000,000
						× 1 =	
						() 99	2,800,000
						: 2,800,000 × 1 =	
						() : 38,700,000	38,700,000
						× 1 =	
3.				1,561	0	1,561	
	1.			1,561	0	1,561	
		1.		1,561	0	1,561	
			1.	1,561	0	1,561	() : 1,000,000
						100,000 × 10 =	

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가									()	
									() 22 가 561,000	
									: 560,400 × 1 =	
2.					912,154	848,578	63,576			
	1.				900,930	838,780	62,150			
		1.			143,582	143,582	0			
			1.		143,582	143,582	0			
				1.	143,582	143,582	0			
				2.	757,348	695,198	62,150			
				1.	460,307	459,999	308			
									: (3,300 × 671 × 188) -	
									419,391,000 =	-3,102,000
									22 : 5,000	
									× 682 =	3,410,000
				2.	56,120	56,120	0			
				1.	56,120	56,120	0			
				3.	104,576	54,280	50,296			
									: (419,630 × 229 × 1) -	
									45,800,000=	50,296,000
				1.	104,576	54,280	50,296			
				4.	8,295	8,295	0			
				1.	8,295	8,295	0			
				5.	58,840	58,840	0			
				1.	58,840	58,840	0			
				6.	69,210	57,664	11,546			
									: (351,319 × 197 × 1)	
									- 57,664,000=	11,546,000
				1.	69,210	57,664	11,546			
2.					11,224	9,798	1,426			
				1.	4,536	4,536	0			
				1.	4,536	4,536	0			
				1.	3,696	3,696	0			
				2.	840	840	0			
				2.	1,583	1,583	0			
				1.	1,583	1,583	0			
				1.	1,583	1,583	0			

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							()	
가								
		3.		5,105	3,679	1,426		
			1.	3,055	3,055	0		
			1.	3,055	3,055	0		
			2.	2,050	624	1,426		
			1.	2,050	624	1,426	26,780 × 1 =	26,000
							: 1,400,000 × 1 =	1,400,000
		3.		63,270	63,270	0		
			1.	63,270	63,270	0		
			1.	63,270	63,270	0		
			1.	63,270	63,270	0		
			1.	63,270	63,270	0		
				2,727,780	1,893,672	834,108		

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								()	
가									
1.					106,068	88,986	17,082		
	1.				78,918	66,836	12,082		
		1.			27,378	15,296	12,082		
			1.		12,562	480	12,082		
				1.	12,562	480	12,082	() x 1 =	2,013,666 x 6 12,082,000
			2.		14,816	14,816	0		
				1.	14,816	14,816	0		
		2.			51,540	51,540	0		
			1.		45,060	45,060	0		
				1.	45,060	45,060	0		
			2.		6,480	6,480	0		
				1.	6,480	6,480	0		
	2.				27,150	22,150	5,000		
		1.			18,700	13,700	5,000		
			1.		18,700	13,700	5,000		
				1.	18,700	13,700	5,000	() - 11,200,000=	(200,000 x 81 x 1) 5,000,000
		2.			8,450	8,450	0		
			1.		3,850	3,850	0		
				1.	3,850	3,850	0		
			2.		1,500	1,500	0		
				1.	1,500	1,500	0		
			3.		600	600	0		
				1.	600	600	0		
			4.		2,500	2,500	0		
				1.	2,500	2,500	0		
2.	/				1,443,042	979,150	463,892		
		1.			587,689	565,206	22,483		
			1.		587,689	565,206	22,483		

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				가				()
			1.	1,560	1,560	0		
			2.	3,880	3,880	0		
			3.	400	400	0		
		2.		6,072	6,072	0		
		1.		3,872	3,872	0		
			1.	3,872	3,872	0		
		2.		1,500	1,500	0		
			1.	1,500	1,500	0		
		3.		700	700	0		
			1.	700	700	0		
		3.		673,726	266,828	406,898		
		1. []		363,689	36,488	327,201		
			1. []	61,701	36,488	25,213		
			1.	61,701	36,488	25,213	() 308,000 × 1 × 1 =	308,000
							() 308,000 × 1 × 1 =	308,000
							() 24,624,000 × 1 =	24,624,000
							(11,836,780 × 1 × 1) -	-27,000
							11,864,000=	
		2.		267,000	0	267,000		
			1.	267,000	0	267,000	() 307,800 × 216 × 4	267,000,000
							+265,000 × 1 × 4 =	
		3.		34,988	0	34,988		
			1.	34,988	0	34,988	()	17,607,000
							17,607,000 × 1 =	
							()	17,381,000
							17,381,000 × 1 =	
		2.		230,340	230,340	0		
			1.	230,340	230,340	0		
			1.	230,340	230,340	0		
		3.		23,608	0	23,608		
			1.	9,448	0	9,448		
			1.	9,448	0	9,448	9,448,000 × 1 =	9,448,000

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				가				()
			2.		14,160	0	14,160	
			1.		14,160	0	14,160	() 2,360,000 × 6 = 14,160,000
		4.			20,150	0	20,150	
		1.			20,150	0	20,150	
		1.			20,150	0	20,150	× 1 = 20,150,000 20,150,000
		5.			12,179	0	12,179	
		1.			2,251	0	2,251	
		1.			2,251	0	2,251	() 82,637 × 29 × 1 = 2,397,000
								× 29 × 1) - 2,397,000= (77,620) -146,000
		2.			9,928	0	9,928	
		1.			9,928	0	9,928	() 가 123,620 × 5 × 1 = 619,000
								() 71,780 × 15 × 1 = 1,077,000
								() 96,140 × 60 × 1 = 5,769,000
								() 가 103,610 × 5 × 1 = 519,000
								() 77,750 × 25 × 1 = 1,944,000
		6.			23,760	0	23,760	
		1.			23,760	0	23,760	
		1.			23,760	0	23,760	() × 108 × 1 = 220,000 23,760,000
		4.			160,035	125,524	34,511	
		1.			160,035	125,524	34,511	
		1.			9,249	8,820	429	
		1.			9,249	8,820	429	() 33,000 × 13 × 1 = 429,000
		2.			58,840	58,840	0	
		1.			58,840	58,840	0	
		3.			69,210	57,664	11,546	
		1.			69,210	57,664	11,546	() (351,319 × 197 × 1) - 57,664,000 = 11,546,000
		4.			200	200	0	
		1.			200	200	0	

: 2 (:)

				가				()
			5.		15,000	0	15,000	
			1.		15,000	0	15,000	() 100,000 × 25 × 6 = 15,000,000
			6.		7,536	0	7,536	
			1.		7,536	0	7,536	() 57,880 × 25 = 1,447,000
								() (215,314 × 35) - 1,447,000 = 6,089,000
3.					518,913	336,536	182,377	
	1.				268,320	198,424	69,896	
		1.			24,631	23,420	1,211	
			1.		15,200	13,200	2,000	
			1.		15,200	13,200	2,000	() () 2,440 244,000 × 100 × 1 =
								() 500,000 5,000 × 50 × 2 =
								() 3,000 471,000 × 157 × 1 =
								() 785,000 5,000 × 157 × 1 =
			2.	()	1,131	4,920	-3,789	
			1.		1,131	4,920	-3,789	(43,157 × 10 × 1) -288,000 - 720,000=
								(69,900 × 10 × 1) -3,501,000 - 4,200,000=
			3.		4,000	3,000	1,000	
			1.		4,000	3,000	1,000	(10,000 × 200 × 2) - 3,000,000= 1,000,000
			4.		800	800	0	
			1.		800	800	0	
			5.		1,500	1,500	0	
			1.		1,500	1,500	0	
			6.	()	2,000	0	2,000	
			1.		700	0	700	() 15,000 × 15 × 2 = 450,000 = () 10,000 × 25 × 1 250,000
			2.		550	0	550	() 150,000 × 1 × 2 = 300,000 = () 5,000 × 1 × 50 = 250,000
			3.		750	0	750	() 15,000 × 15 × 2 = 450,000 =

: 2 (:)

				가				()
								() 10,000 × 15 × 2 = 300,000
	2.			500	500	0		
		1.		500	500	0		
			1.	500	500	0		
	3.			600	600	0		
		1.		600	600	0		
			1.	600	600	0		
	4.			9,240	8,240	1,000		
		1.	(가)	7,000	7,000	0		
			1.	6,000	6,000	0		
			2.	1,000	1,000	0		
		2.	()	2,240	1,240	1,000		
			1.	1,640	640	1,000	() 1,000,000 × 1 = 1,000,000	
			2.	600	600	0		
	5.			6,030	5,330	700		
		1.		4,130	4,130	0		
			1.	330	330	0		
			2.	400	400	0		
			3.	1,900	1,900	0		
			4.	1,500	1,500	0		
		2.		1,900	1,200	700		
			1.	1,900	1,200	700	() (0 × 8 × 1) - 800,000=	-800,000
							() (0 × 8 × 1) - 400,000=	-400,000
							() () 4,000 × 175 × 1 =	700,000
							() 400,000 × 3 × 1 =	1,200,000
	6.			11,100	5,900	5,200		
		1.	()	4,400	4,400	0		
			1.	4,400	4,400	0		

: 2 (:)

							()	
							()	
				가				
			2.	()	1,500	1,500	0	
			1.		900	900	0	
			2.		600	600	0	
			3.	()	4,000	0	4,000	
			1.		4,000	0	4,000	() 30,000 × 1 × 70 = 2,100,000
								() 20,000 × 27 × 2 = 1,080,000
								() 3,000 × 27 × 3 = 243,000
								() 20,000 × 10 × 1 = 200,000
								() 12,700 × 10 × 1 = 127,000
								() 100,000 × 1 × 1 = 100,000
								() 75,000 × 1 × 2 = 150,000
			4.	()	1,200	0	1,200	
			1.		1,200	0	1,200	600,000 × 1 × 1 = 600,000
								200,000 × 1 × 1 = 200,000
								7,000 × 30 × 1 = 210,000
								3,000 × 30 × 2 = 180,000
								10,000 × 1 × 1 = 10,000
			7.		800	800	0	
			1.	()	800	800	0	
			1.		800	800	0	
			8.[]		4,600	2,600	2,000	
			1.		2,600	2,600	0	
			1.		800	800	0	
			2.		1,800	1,800	0	
			2.[]	()	2,000	0	2,000	
			1.		2,000	0	2,000	() 1,800,000 × 1 = 1,800,000
								() 200,000 × 1 = 200,000
			9.		25,265	25,265	0	

: 2 (:)

							()	
							()	
				가				
			1.	10,170	10,170	0		
			1.	6,170	6,170	0		
			2.	4,000	4,000	0		
			2.	2,000	2,000	0		
			1.	2,000	2,000	0		
			3.	900	900	0		
			1.	900	900	0		
			4.	12,195	12,195	0		
			1.	12,195	12,195	0		
		10.		185,554	125,769	59,785		
			1.	7,740	10,400	-2,660		
			1.	4,740	7,200	-2,460	(30,000 × 158)	-2,460,000
			2.	3,000	3,200	-200	NIE 200,000=	(0 × 20 × 1) - -200,000
			2.	3,000	2,000	1,000		
			1.	1,800	800	1,000	(100,000 × 2 × 8) - 600,000=	1,000,000
			2.	1,200	1,200	0		
			3.	10,345	10,350	-5		
			1.	4,500	4,500	0		
			2.	5,845	5,850	-5	(89,570 × 10 × 1) - 1,000,000=	-104,000
							(3,000 × 52 × 19) - 2,250,000=	714,000
							(7,010 × 114) - 1,400,000=	-600,000
							(19,738 × 6 × 10) - 1,200,000=	-15,000
			4.	55,050	78,300	-23,250		
			1.	37,000	72,000	-35,000	(29,850 × 5) × 67) - 18,000,000	-8,000,000
							(30,000 × 18) × 50) - 54,000,000=	-27,000,000
			2.	2,100	2,100	0		
			3.	15,950	4,200	11,750	(40,000 × 50 × 3) - 3,000,000=	3,000,000
							(3,000) × 40 × 65) - 1,200,000=	6,600,000

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							()	
							()	
					가			
								430,000 × 5 = 2,150,000
			5.		13,000	17,000	-4,000	
			1.		6,800	10,800	-4,000	(30,630 × 6 × 37) - 10,800,000= -4,000,000
			2.		6,200	6,200	0	(7,000 × 62 × 5) - 4,170,000= -2,000,000
								(50,000 × 20 × 4) - 2,000,000= 2,000,000
			6.NCS		7,719	7,719	0	
			1.		200	200	0	
			2.		1,680	1,680	0	
			3.		2,379	2,379	0	
			4.		200	200	0	
			5.		3,260	3,260	0	(400,000 × 1) - 1,200,000= -800,000
								(27,300 × 10 × 2) - 800,000= -254,000
								TV 803,310 × 1 × 1 = 804,000
								249,330 × 1 × 1 = 250,000
			7.	()	50,000	0	50,000	
			1.		6,440	0	6,440	() 60,000 × 95 × 1 = 5,700,000
								(60,180 × 107 × 1) - 5,700,000= 740,000
			2.		42,109	0	42,109	(421,750 × 20 × 1) - 8,000,000= 435,000
								() 400,000 × 20 × 1 = 8,000,000
								() 637,000 × 10 × 2 = 12,740,000
								(550,000 × 10 × 2) - 12,740,000= -1,740,000
								() 200,000 × 9 × 1 = 1,800,000
								(156,300 × 10 × 1) - 1,800,000= -237,000
								() 300,000 × 10 × 1 = 3,000,000
								(218,160 × 10 × 1) - 3,000,000= -818,000
								(23,350 × 100 × 1) - 1,600,000= 735,000
								() 4,000 × 400 × 1 = 1,600,000
								(82,968 × 50 × 4) - 13,660,000= 2,934,000

: 2 (:)

				가				()
			1.	6,300	6,300	0		
		4.		13,280	13,280	0		
			1.	7,400	7,400	0		
			2.	5,880	5,880	0		
		5.		1,000	1,000	0		
			1.	1,000	1,000	0		
		6.		6,600	6,600	0		
			1.	6,600	6,600	0		
		7.	()	1,100	1,100	0		
			1.	1,100	1,100	0		
		8.	()	13,300	0	13,300		
			1.	9,300	0	9,300	() 30,000 × 310 =	9,300,000
			2.	3,240	0	3,240	() 405,000 × 8 =	3,240,000
			3.	760	0	760	() 20,000 × 19 × 2 =	760,000
		2.		110,348	60,052	50,296		
			1.	99,496	49,200	50,296		
			1.	3,000	3,000	0		
			2.	96,496	46,200	50,296	(419,630 × 229 × 1) - 45,800,000=	50,296,000
		2.		10,052	10,052	0		
			1.	10,052	10,052	0		
		3.	()	800	800	0		
			1.	800	800	0		
		3.		10,191	9,630	561		
			1.	1,360	1,360	0		
			1.	1,360	1,360	0		
		2.		2,100	2,100	0		
			1.	900	900	0		
			2.	1,200	1,200	0		

: 2 (:)

							()	
							()	
				가				
			3.	720	720	0		
			1.	720	720	0		
			4.	3,261	2,700	561		
			1.	3,261	2,700	561	() 28,020 × 20 × 1 =	() 561,000
			5.	450	450	0		
			1.	450	450	0		
			6.	2,300	2,300	0		
			1.	2,300	2,300	0		
			4.	77,170	29,170	48,000		
			1.	29,170	29,170	0		
			1.	3,500	3,500	0		
			2.	21,900	21,900	0		
			3.	500	500	0		
			4.	3,030	3,030	0		
			5.	240	240	0		
			2.	(48,000	0	48,000		
			1.	3,000	0	3,000	() 20,000 × 150 × 1 =	3,000,000
			2.	14,530	0	14,530	() × 1 × 7 =	110,000 770,000
							() ¹ 345,000 × 8 × 1 =	2,760,000
							() × 2 =	500,000 × 5 5,000,000
							() 100,000 × 3 × 20 =	6,000,000
			3.	22,115	0	22,115	() ³ 3,000 × 100 × 2 =	600,000
							() 1,050,000 × 1 × 1 =	1,050,000
							() 10,000 × 4 × 5 =	200,000
							() × 200 × 1 =	9,225 1,845,000
							() 48,000 × 5 × 2 =	480,000
							() 10,000 × 5 × 5 =	250,000
							() × 10 × 10 =	7,300 730,000

: 2 (:)

								()
								()
가								()
								() 1,000,000 × 1 × 1 = 1,000,000
								()1 29,800 × 200 × 1 = 5,960,000
								()1 2,900 × 200 × 1 = 580,000
								() 88,000 × 45 × 2 = 7,920,000
								() 20,000 × 15 × 5 = 1,500,000
			4.		8,000	0	8,000	() 20,000 × 30 × 5 = 3,000,000
								() × 50 × 1 = 100,000 5,000,000
			5.		355	0	355	() × 1 × 1 = 355,000 355,000
4.					164,852	136,452	28,400	
	1.				56,120	56,120	0	
		1.			56,120	56,120	0	
			1.		33,200	33,200	0	
				1.	30,000	30,000	0	
				2.	3,200	3,200	0	
				2.	22,920	22,920	0	
				1.	10,800	10,800	0	
				2.	12,120	12,120	0	
	2.				11,370	10,870	500	
		1.			11,370	10,870	500	
			1.		190	190	0	
				1.	50	50	0	
				2.	140	140	0	
				2.	30	30	0	
				1.	30	30	0	
				3.	11,150	10,650	500	
				1.	650	650	0	
				2.	500	0	500	500,000 × 1 × 1 = 500,000
				3.	10,000	10,000	0	

: 2 (:)

				가				()
3.				82,362	54,462	27,900		
	1. []			82,362	54,462	27,900		
		1.		17,248	9,248	8,000		
			1.	16,380	9,248	7,132	() (728,333 × 6 × 1) - 5,238,000=	-868,000
							() () (873,000 × 6 × 1) - 1,038,000 =	4,200,000
							() () 200,000 × 5 × 1 =	1,000,000
							() () (760,000 × 5 × 1) - 1,000,000 =	2,800,000
			2.	868	0	868	() 868,000 × 1 × 1 =	868,000
		2.		40,475	28,575	11,900		
			1.	10,800	10,800	0		
			2.	21,055	17,655	3,400	(3,000 × 50 × 11) - 600,000=	1,050,000
							7,000 × 50 × 1 =	350,000
							() 3,000 × 50 × 8 =	1,200,000
							() 450,000 × 1 × 1 =	450,000
							() 7,000 × 50 × 1 =	350,000
			3.	120	120	0		
			4.	8,500	0	8,500	() () () 2,200,000 × 2 × 1 =	4,400,000
							() () () 1,100,000 × 1 × 1 =	1,100,000
							() () 3,000,000 × 1 × 1 =	3,000,000
			3.	16,639	16,639	0		
				16,639	16,639	0		
		4. []	()	8,000	0	8,000		
			1.	8,000	0	8,000	() × 1 × 1 =	8,000,000
4.				15,000	15,000	0		
	1.			15,000	15,000	0		
		1.		15,000	15,000	0		
			1.	15,000	15,000	0		
5.				198,566	66,968	131,598		

: 2 (:)

							()
			가				()
1.				17,396	18,142	-746	
	1.			17,396	18,142	-746	
		1.		840	840	0	
			1.	840	840	0	
		2.		5,796	5,592	204	
			1.	5,796	5,592	204	(17,000 × 100 × 1) - 2,000,000= -300,000
							(2,970 × 200 × 1) - 1,200,000= -606,000
							(159,940 × 10 × 1) - 490,000= 1,110,000
		3.	가	3,100	3,100	0	
			1.	3,100	3,100	0	
		4.		120	120	0	
			1.	120	120	0	
		5.		4,350	5,350	-1,000	
			1.	4,350	5,350	-1,000	(1,500,000 × 2 × 1) - 4,000,000= -1,000,000
		6.		120	120	0	
			1.	120	120	0	
		7.		2,820	2,820	0	
			1.	2,820	2,820	0	
		8.		250	200	50	
			1.	250	200	50	(50,000 × 1 × 5) - 200,000= 50,000
2.				32,126	18,246	13,880	
	1.			30,476	16,596	13,880	
		1.		3,996	3,996	0	
			1.	600	600	0	
			2.	3,396	3,396	0	
		2.		300	300	0	
			1.	200	200	0	
			2.	100	100	0	

: 2 (:)

				가				()
		2.		800	800	0		
			1.	800	800	0		
		3.		550	550	0		
			1.	550	550	0		
			1.	550	550	0		
	3.			18,000	8,000	10,000		
		1.		18,000	8,000	10,000		
			1.	8,000	8,000	0		
			1.	3,600	3,600	0		
			2.	2,900	2,900	0		
			3.	1,500	1,500	0		
		2.	()	10,000	0	10,000		
			1.	4,350	0	4,350	() × 1 × 1 =	7,000 × 200 = 1,400,000
							()	5,000 × 80 × 1 = 400,000
							() × 2 =	10,000 × 80 = 1,600,000
							() × 1 =	11,875 × 80 = 950,000
			2.	460	0	460	() =	11,500 × 20 × 2 = 460,000
			3.	5,190	0	5,190	()	12,975 × 200 × 2 = 5,190,000
	4.			14,104	13,180	924		
		1.		7,100	7,100	0		
			1.	7,100	7,100	0		
			1.	2,600	2,600	0		
			2.	4,500	4,500	0		
		2.		7,004	6,080	924		
			1.	7,004	6,080	924		
			1.	2,724	1,800	924	× 1 =	154,000 × 3 × 2 = 924,000
			2.	1,900	1,900	0		
			3.	2,380	2,380	0		

: 2 (:)

				가				()
5.				116,940	9,400	107,540		
	1.			116,940	9,400	107,540		
		1.		1,710	950	760		
			1.	1,710	950	760	(404,970 × 2 × 1) - 550,000=	260,000
							500,000 × 1 × 1 =	500,000
		2.		2,250	2,250	0		
			1.	2,250	2,250	0		
		3.		0	5,200	-5,200		
			1.	0	5,200	-5,200	() -1,300,000 × 4 × 1 =	-5,200,000
		4.		1,000	1,000	0		
			1.	1,000	1,000	0		
		5.		()92,000	0	92,000		
			1.	92,000	0	92,000	() 835,000 × 52 × 1 =	43,420,000
							() 182,110 × 104 × 1 =	18,940,000
							() 1,140,000 × 26 × 1 =	29,640,000
		6.		19,980	0	19,980		
			1.	19,980	0	19,980	() 280,000 × 66 × 1 =	18,480,000
							() 300,000 × 5 × 1 =	1,500,000
6.				294,315	282,556	11,759		
	1.			104,136	87,080	17,056		
		1.		85,630	87,080	-1,450		
			1.	2,830	2,830	0		
			1.	2,830	2,830	0		
		2.		11,080	11,080	0		
			1.	2,500	2,500	0		
			2.	5,040	5,040	0		
			3.	3,540	3,540	0		
		3.		3,074	2,874	200		

: 2 (:)

				가				()
			1.	800	800	0		
			2.	400	1,000	-600	800,000=	(0 × 8 × 1) - -800,000
							()	10,000 200,000
							× 10 × 2 =	
			3.	1,074	1,074	0		
			4.	800	0	800	()	20,000 × 27 540,000
							× 1 =	
							()	13,000 × 10 260,000
							× 2 =	
			4.	510	510	0		
			1.	510	510	0		
			5.	4,850	3,500	1,350		
			1.	4,850	3,500	1,350	50,000 × 27	1,350,000
							× 1 =	
			6.	29,526	32,526	-3,000		
			1.	21,000	24,000	-3,000	(20,000 × 45 × 5) -	-2,500,000
							7,000,000=	
							(125,000 × 2 × 10) -	-500,000
							3,000,000=	
			2.	750	750	0		
			3.	6,000	6,000	0		
			4.	1,260	1,260	0		
			5.	516	516	0		
			7. 1	33,760	33,760	0		
			1.	1,900	1,900	0		
			2.	31,860	31,860	0		
			2.	18,506	0	18,506		
			1.	8,801	0	8,801		
			1.	8,016	0	8,016	972,630 × 1 × 6 =	5,836,000
							가 500,000 × 1 × 2 =	1,000,000
							130,000 × 1 × 6 =	780,000
							400,000 × 1 × 1 =	400,000
			2.	785	0	785	4 =	130,740 × 1 × 6 785,000
			2.	9,705	0	9,705		

: 2 (:)

				가				()
		1.		1,650	1,650	0		
			1.	1,650	1,650	0		
				450	450	0		
			2.	1,200	1,200	0		
7.				2,024	3,024	-1,000		
	1.			24	24	0		
		1.		24	24	0		
			1.	24	24	0		
			1.	24	24	0		
	2.			2,000	3,000	-1,000		
		1.		2,000	3,000	-1,000		
			1.	2,000	3,000	-1,000		
			1.	2,000	3,000	-1,000	(2,000,000 × 1 × 1) - 3,000,000=	-1,000,000
				2,727,780	1,893,672	834,108		