

: 3 (:)

								()
				가				()
1.					8,384	7,444	940	
1.					8,384	7,444	940	
	1.				2,640	3,700	-1,060	
		1.			2,640	3,700	-1,060	
			1.		2,640	3,700	-1,060	(177,000 × 10) - 2,500,000= -730,000
								() (30,000 × 19) - 600,000= -30,000
								(100,000 × 3 × 0) - 300,000= -300,000
	2.				5,744	3,744	2,000	
		3.			800	0	800	
			1.		0	0	0	() 20,000 × 10 × 1 = 200,000
								(20,000 × 10 × 0) - 200,000= -200,000
			2.		800	0	800	() 10,000 × 10 × 6 = 600,000
								(10,000 × 10 × 8) - 600,000= 200,000
		4.			898	0	898	
			1.		400	0	400	() 20,000 × 10 × 2 = 400,000
			2.		498	0	498	() 10,000 × 10 × 2 = 200,000
								29,800 × 10 × 1 = 298,000
		5.	-		302	0	302	
			1.		102	0	102	() 20,000 × 10 × 2 = 400,000
								-29,800 × 10 × 1 = -298,000
			2.		200	0	200	() 10,000 × 10 × 2 = 200,000
2.	/				173,799	161,405	12,394	
	1.				60,258	62,294	-2,036	
		1.			60,258	62,294	-2,036	
			1.		37,239	40,134	-2,895	
				1.	37,239	40,134	-2,895	() (4,042,600 × 10) - 40,134,000 = 292,000
								-3,187,000 × 1 = -3,187,000
		2.			835	101	734	

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								()
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				1.	835	101	734	() 66,700 601,000 x 9 x 1 = (66,700 x 11 x 1) - 601,000= 133,000
				3.	8,102	8,205	-103	
				1.	3,728	3,505	223	916,000 x 1 = 916,000 (591,000 x 1) - 341,000 250,000= -103,400 x 10 x 1 = -1,034,000
				2.	2,154	4,700	-2,546	가 -254,600x 10 = -2,546,000
				3.	2,220	0	2,220	2,220,000 x 1 = 2,220,000
				4.	731	701	30	
				1.	731	701	30	30,000 x 1 = 30,000
				6.	489	291	198	
				1.	489	291	198	(430 x 1,137) - 291,000= 198,000
				2.	7,115	7,890	-775	
				1.[]	1,652	2,222	-570	
				2.	518	1,088	-570	
				2.	318	888	-570	(50,000 x 2 x 0) - 100,000= -100,000 (7,000 x 22 x 0) - 154,000= -154,000 (14,000 x 6 x 0) - 84,000= -84,000 -12,200 x 10 x 1 = -122,000 (55,000 x 0) - 110,000= -110,000
				2.	5,463	5,668	-205	
				2.	495	700	-205	
				1.	495	700	-205	(495,000 x 1) - 700,000= -205,000
				3.	67,183	60,450	6,733	
				1.	20,893	13,040	7,853	
				1.	20,893	13,040	7,853	
				1.	20,893	13,040	7,853	1,512,000 x 1 -1,176,000 = 336,000 () (1,176,000 x 1) - 1,400,000 = -224,000

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								()
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								() (8,820,000 × 1) - 7,200,000 = 1,620,000
								((11,655,000 × 1) - 7,200,000) - 1,620,000= 2,835,000
								((7,726,000 × 1) - 4,440,000) - 1,776,000= 1,510,000
								() (6,216,000 × 1) - 4,440,000 = 1,776,000
	2.				43,320	46,420	-3,100	
		1.			22,420	25,520	-3,100	
			1.		22,420	25,520	-3,100	(22,420,000 × 1) - 25,520,000= -3,100,000
	3.				2,970	990	1,980	
		1.			2,970	990	1,980	
			1.		2,970	990	1,980	() (1,350,000 × 1) - 450,000 = 900,000
								() (1,620,000 × 1) - 540,000 = 1,080,000
	4.				39,243	30,771	8,472	
		1.			39,243	30,771	8,472	
			1.		21,469	16,758	4,711	
				1.	19,729	15,218	4,511	() (979,870 × 12) - 9,318,450 = 2,440,000
								() (1,354,200 × 1) - 1,234,000 = 121,000
								() 162,500 × 12 = 1,950,000
			3.		1,340	1,140	200	4 200,000 × 1 × 1 = 200,000
		2.			15,792	11,699	4,093	
			1.		900	400	500	(100,000 × 9) - 400,000= 500,000
			2.		8,943	4,700	4,243	300,000 × 1 = 300,000
								() 150,000 × 10 = 1,500,000
								(394,300 × 10) - 1,500,000= 2,443,000
			3.		5,699	6,099	-400	-100,000 × 4 = -400,000
			4.		250	500	-250	(250,000 × 1) - 500,000= -250,000
		3.			1,982	2,314	-332	
			1.		1,982	2,314	-332	(1,982,000 × 1) - 2,314,000= -332,000
	3.				27,349	25,588	1,761	

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1.	1.				17,122	15,101	2,021	
	1.				6,968	5,965	1,003	
	5.				1,168	165	1,003	
	1.				1,168	165	1,003	(1,168,000 × 1) - 165,000= 1,003,000
	4.				7,804	6,786	1,018	
	2.				2,353	2,939	-586	
	1.				2,353	2,939	-586	(588,100 × 4) - 2,939,000= -586,000
	4.				1,324	500	824	
	1.				1,324	500	824	(1,324,000 × 1) - 500,000= 824,000
	6.				0	300	-300	
	1.				0	300	-300	(10,000 × 0) - 300,000= -300,000
	7. ()				1,620	540	1,080	
	1.				900	300	600	() ((50,000 × 18)) - 300,000 = 600,000
	2.				720	240	480	() ((120,000 × 6)) - 240,000 = 480,000
	2.				10,227	10,487	-260	
	1.				5,235	5,495	-260	
	1.				135	395	-260	
	1.				135	395	-260	-20,000 × 1 = -20,000
								(5,000 × 4 × 0) - 80,000= -80,000
								(20,000 × 4 × 0) - 160,000= -160,000
	4.				133,289	96,986	36,303	
	1.				127,568	90,066	37,502	
	2.				71,018	49,742	21,276	
	1.				27,570	25,520	2,050	
	1.				23,270	25,520	-2,250	(21,256,000 × 1) - 22,506,000= -1,250,000
								(2,014,000 × 1) - 3,014,000= -1,000,000
	2.				4,300	0	4,300	() 860,000 × 5 = 4,300,000
	3.				35,648	16,422	19,226	

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								()
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				1.	32,909	15,087	17,822	() ((1,771,050 × 2 × 9) - 8,280,000) - 15,087,000 = 8,512,000
								((1,667,580 × 2 × 12) - 8,280,000) - 15,087,000) - 8,512,000= 8,143,000
								1,167,000 × 1 = 1,167,000
				2.	2,739	1,335	1,404	() 4 ((152,166 × 2 × 9) - 734,000) - 1,335,000 = 670,000
								4 ((144,700 × 2 × 12) - 734,000) - 1,335,000) - 670,000= 734,000
				3.	43,450	27,224	16,226	
				1.	10,480	10,300	180	
				1.	4,780	4,600	180	(20,000 × 239) - 4,600,000= 180,000
				2.	6,975	5,700	1,275	
				1.	5,320	3,900	1,420	(30,000 × 177.33) - 3,900,000= 1,420,000
				2.	1,655	1,800	-145	-145,000 × 1 = -145,000
				3. ()	24,645	10,774	13,871	
				1.	22,489	9,828	12,661	() ((1,480,080 × 12)) - 8,258,000 = 9,503,000
								() ((99,000 × 2)) - 98,000 = 100,000
								() ((836,000× 4)) - 1,472,000 = 1,872,000
								() (1,185,570 × 1)= 1,186,000
				2.	250	0	250	() 250,000 × 1 × 1 = 250,000
				3.	1,906	946	960	() 4 ((158,833 × 12)) - 946,000 = 960,000
				4. ()-	1,350	450	900	
				1.	1,350	450	900	() ((150,000 × 9)) - 450,000 = 900,000
				2.	5,401	6,500	-1,099	
				1.	5,401	6,500	-1,099	
				2.	0	1,500	-1,500	
				1.	0	1,500	-1,500	(300,000 × 0) - 1,500,000= -1,500,000
				4.	401	0	401	
				1.	401	0	401	() 40,100 × 10 × 1 = 401,000
				3.	320	420	-100	
				1.	0	100	-100	

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								()
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			1.		0	100	-100	
			1.		0	100	-100	(100,000 × 0) - 100,000= -100,000
5.					58,712	59,468	-756	
	3.				31,660	31,660	0	
		1.			31,660	31,660	0	
			1.		3,790	2,990	800	
			1.		2,320	1,520	800	800,000 × 1 = 800,000
			2.		19,113	18,673	440	
			1.		3,400	4,200	-800	-200,000 × 4 = -800,000
			2.		15,713	14,473	1,240	(2,200,000 × 0) - 2,200,000= -2,200,000
								-170,000 × 1 = -170,000
								3,610,000 × 1 = 3,610,000
			4.		3,517	4,977	-1,460	
			1.		1,923	3,383	-1,460	가 (250,000 × 1) - 390,000= -140,000
								(7,500 × 40 × 1) - 600,000= -300,000
								(500,000 × 0) - 500,000= -500,000
								() (8,000 × 20 × 0) - 160,000= -160,000
								() (3,000 × 20 × 0) - 60,000= -60,000
								(10,000 × 10 × 1) - 400,000= -300,000
			5.		1,440	1,220	220	
			1.		1,340	1,120	220	220,000 × 1 = 220,000
5.					16,344	17,100	-756	
	1.				16,344	17,100	-756	
		1.			16,344	17,100	-756	
			1.		16,344	17,100	-756	-756,000 × 1 = -756,000
6.					122,423	111,852	10,571	
	1.				32,719	38,409	-5,690	
		1.			21,852	25,854	-4,002	

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								()
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			2.		300	780	-480	
			1.		300	780	-480	$-480,000 \times 1 = -480,000$
			3.		15,312	18,834	-3,522	
			1.		3,440	4,962	-1,522	$(12,000 \times 3 \times 0) - 432,000 = -432,000$
								$(110,000 \times 12) - 1,440,000 = -120,000$
								$(125,000 \times 4) - 1,200,000 = -700,000$
								$(120,000 \times 1) - 150,000 = -30,000$
								$(8,000 \times 15 \times 0) - 240,000 = -240,000$
			3.		11,572	13,572	-2,000	$(20,000 \times 578.6) - 13,572,000 = -2,000,000$
			2.		10,867	12,555	-1,688	
			1.		10,867	12,555	-1,688	
			1.		4,242	5,315	-1,073	$(100,000 \times 0) - 200,000 = -200,000$
								$(27,000 \times 1) - 200,000 = -173,000$
								$(200,000 \times 0) - 400,000 = -400,000$
								$(100,000 \times 0) - 300,000 = -300,000$
			6.		400	600	-200	$(200,000 \times 0) - 200,000 = -200,000$
			7.		845	1,100	-255	$(169,000 \times 5) - 1,000,000 = -155,000$
								$(100,000 \times 0) - 100,000 = -100,000$
			8.		2,740	2,900	-160	$(940,000 \times 1) - 1,100,000 = -160,000$
			2.		85,504	69,243	16,261	
			1.		85,504	69,243	16,261	
			1.		20,952	24,500	-3,548	
			1.		13,400	15,400	-2,000	$-2,000,000 \times 1 = -2,000,000$
			2.		2,092	3,240	-1,148	$-1,148,000 \times 1 = -1,148,000$
			3.		5,460	5,860	-400	$-400,000 \times 1 = -400,000$
			3.		4,960	960	4,000	
			1.		4,960	960	4,000	$4,000,000 \times 1 = 4,000,000$
			4.		14,171	11,862	2,309	

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								()
				가				()
				1.	0	288	-288	(72,000 × 2 × 0) - 288,000=- -288,000
				2.	13,371	10,774	2,597	2,597,000 × 1 = 2,597,000
			5.		16,958	17,308	-350	
				1.	15,808	15,708	100	-1,310,000 × 1 = -1,310,000
								1,410,000× 1 = 1,410,000
				3.	750	1,200	-450	(62,500 × 12) - 1,200,000=- -450,000
			7.		25,813	11,963	13,850	
				1.	24,313	11,160	13,153	() (1,209,750 × 12) - 10,332,000 = 4,185,000
								1,500,000 × 1 × 1 = 1,500,000
								() (1,591,330 × 12) - 14,517,000 = 4,579,000
								() ((1,312,700 × 1)) - 276,000 = 1,037,000
								() (1,904,000 × 1) - 1,241,000 = 663,000
								() ((1,241,000 × 1)) - 552,000 = 689,000
								() 가 500,000 × 1 × 1 = 500,000
				2.	400	133	267	() (400,000 × 1) - 300,000 = 100,000
								() ((300,000 × 1)) - 133,000 = 167,000
				3.	1,100	670	430	4 100,000 × 1 × 1 = 100,000
								()4 (83,330 × 12) - 770,000 = 230,000
								()4 ((110,000 × 7)) - 670,000 = 100,000
			7.		500	500	0	
					524,456	463,243	61,213	