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				가						
1.					3,192,013	3,963,714	-771,701			
	1.				3,187,013	3,943,388	-756,375			
		1.			3,187,013	3,943,388	-756,375			
			1.		3,187,013	3,943,388	-756,375			
				1.	3,187,013	0	0	: 3,187,013,000 × 1 =	3,187,013,000	
	2.				5,000	20,326	-15,326			
		1.			5,000	5,000	0			
			1.		5,000	5,000	0			
				1.	5,000	0	0	: 5,000,000 × 1 =	5,000,000	
		2.			0	15,326	-15,326			
			1.		0	15,326	-15,326			
2.					2,528,464	2,513,107	15,357			
	1.				2,495,364	2,446,886	48,478			
		1.			977,798	954,207	23,591			
			1.		4,714	4,067	647			
				1.	4,714	0	0	: 16,200 × 291 =	4,714,000	
		2.			794,682	772,455	22,227			
			1.		794,682	0	0	: 318,000 × 735 × 4 × 85%	794,682,000	
		3.			178,402	177,685	717			
			1.		178,402	0	0	: 54,600 × 869 × 4 × 94%	178,402,000	
	2.				1,517,566	1,492,679	24,887			
		1.			737,840	732,114	5,726			
			1.		737,840	0	0	: 2,900 × 800 × 220 =	510,400,000	
								: 3,200 × 35 × 220 =	24,640,000	
								: 400 × 500 × 150 =	30,000,000	
								: 3,200 × 72 × 250 × 3 =	172,800,000	
		2.			297,000	298,900	-1,900			
			1.		297,000	0	0	: 33,000 × 750 × 12 =	297,000,000	

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				가						
				3.	101,500	117,859	-16,359			
				1.	101,500	0	0	: 350,000 × 290 =	101,500,000	
				4.	0	9,622	-9,622			
				5.	10,150	37,920	-27,770			
				1.	10,150	0	0	: 35,000 × 290 =	10,150,000	
				6.	13,584	10,397	3,187			
				1.	13,584	0	0	: 48,000 × 283 =	13,584,000	
				7.	105,332	78,517	26,815			
				1.	105,332	0	0	: 121,210 × 869 =	105,332,000	
				8.	92,160	78,370	13,790			
				1.	92,160	0	0	: 80,000 × 72 =	5,760,000	
								: 100,000 × 72 × 12 =	86,400,000	
				9.	160,000	128,980	31,020			
				1.	160,000	0	0	: 2,000 × 400 × 200 =	160,000,000	
				2.	33,100	66,221	-33,121			
				1.	27,900	30,300	-2,400			
				1.	27,900	30,300	-2,400			
				1.	27,900	0	0	: 300,000 × 12 =	3,600,000	
								: 300,000 × 6 =	1,800,000	
								: 1,875,000 × 12 =	22,500,000	
				2.	0	25,000	-25,000			
				1.	0	25,000	-25,000			
				3.	5,200	10,921	-5,721			
				1.	0	4,646	-4,646			
				2.	4,000	4,500	-500			
				1.	4,000	0	0	: 1,000,000 × 4 =	4,000,000	
				3.	1,200	1,775	-575			
				1.	1,200	0	0	: 200,000 × 1 =	200,000	

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				가					
								: 100,000 × 10 =	1,000,000
3.					14,000	145,095	-131,095		
	1.				14,000	145,095	-131,095		
		1.			14,000	102,199	-88,199		
			1.		14,000	102,199	-88,199		
				1.	14,000	0	0	: 14,000,000 × 1 =	14,000,000
		2.			0	42,896	-42,896		
			1.		0	42,896	-42,896		
					5,734,477	6,621,916	-887,439		

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1.					3,513,185	3,483,423	29,762		
1.					2,761,356	2,751,825	9,531		
	1.				2,761,356	2,751,825	9,531		
		1.			1,740,834	0	0		
			1.		1,740,834	0	0	145,069,470 × 12 =	1,740,834,000
		2.			127,273	0	0		
			1.		127,273	0	0	63,636,400 × 2 =	127,273,000
		3.	가		30,480	0	0		
			1.가		30,480	0	0	가 2,540,000 × 12 =	30,480,000
		4.	가 가		720	0	0		
			1.가		720	0	0	가 가 60,000 × 12 =	720,000
		5.	( )		10,433	0	0		
			1.		10,433	0	0	= ( ) 372,600 × 7 × 4	10,433,000
		6.	가		38,160	0	0		
			1.		38,160	0	0	가 3,180,000 × 12 =	38,160,000
		7.	가가		6,960	0	0		
			1.		6,960	0	0	= 가가 580,000 × 12	6,960,000
		8.			126,000	0	0		
			1.		126,000	0	0	250,000 × 42 × 12 =	126,000,000
		9.	가		3,000	0	0		
			1. 가 1		3,000	0	0	= 가 50,000 × 5 × 12	3,000,000
		10.			4,578	0	0		
			1.		4,578	0	0	381,420 × 12 =	4,578,000
		11.			10,920	0	0		
			1. 가 2		10,920	0	0	70,000 × 13 × 12 =	10,920,000
		12.			2,040	0	0		
			1.		2,040	0	0	170,000 × 12 =	2,040,000
		13.			31,680	0	0		

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				가					( )
				1. 가 4	31,680	0	0		110,000 × 24 × 12 = 31,680,000
			14.		85,000	0	0		
				1.	85,000	0	0		8,500,000 × 10 = 85,000,000
			15.		65,520	0	0		
				1.	65,520	0	0		130,000 × 42 × 12 = 65,520,000
			16.		7,800	0	0		
				1.	7,800	0	0		650,000 × 12 = 7,800,000
			17.	가	173,796	0	0		
				1. 가	173,796	0	0	가	86,897,520 × 2 = 173,796,000
			18.		360	0	0		
				1. 가 6	360	0	0		30,000 × 12 = 360,000
			19.		165,000	0	0		
				1.	165,000	0	0		165,000,000 × 1 = 165,000,000
			20.		48,000	0	0		
				1.	48,000	0	0		4,000,000 × 12 = 48,000,000
			21.		78,000	0	0		
				1.	78,000	0	0		6,500,000 × 12 = 78,000,000
			22.		4,802	0	0		
				1.	4,802	0	0		400,120 × 12 = 4,802,000
		2.			294,114	281,067	13,047		
		1.			294,114	281,067	13,047		
			1.		169,130	0	0		
				1.	169,130	0	0		14,094,100 × 12 = 169,130,000
			2.	가	6,360	0	0		
				1가	6,360	0	0	가	530,000 × 12 = 6,360,000
			3.		13,000	0	0		
				1.	13,000	0	0		6,500,000 × 2 = 13,000,000
			4.	가	4,920	0	0		

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				가				( )
			1.		4,920	0	0	가 410,000 × 12 = 4,920,000
		5.	가		120	0	0	
			1.		120	0	0	가 10,000 × 12 = 120,000
		6.			11,653	0	0	
			1.		11,653	0	0	971,050 × 12 = 11,653,000
		7.			9,360	0	0	
			1.		9,360	0	0	780,000 × 12 = 9,360,000
		8.	가		16,800	0	0	
			1. 가		16,800	0	0	가 8,400,000 × 2 = 16,800,000
		9.			10,200	0	0	
			1.		10,200	0	0	850,000 × 12 = 10,200,000
		10.			120	0	0	
			1.		120	0	0	10,000 × 12 = 120,000
		11.	가		8,000	0	0	
			1. 가		8,000	0	0	가 8,000,000 × 1 = 8,000,000
		12.			18,000	0	0	
			1.		18,000	0	0	18,000,000 × 1 = 18,000,000
		13.			9,600	0	0	
			1.		9,600	0	0	800,000 × 12 = 9,600,000
		14.			14,400	0	0	
			1.		14,400	0	0	1,200,000 × 12 = 14,400,000
		15.			960	0	0	
			1.		960	0	0	80,000 × 12 = 960,000
		16.			1,491	0	0	
			1.		1,491	0	0	372,600 × 4 = 1,491,000
	3.				448,415	407,005	41,410	
		1.			400,835	352,421	48,414	
			1.		248,895	0	0	

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				가				
			1.		248,895	0	0	20,741,200 × 12 = 248,895,000
			2.		6,241	0	0	
			1.		6,241	0	0	3,120,160 × 2 = 6,241,000
			3.	가	1,800	0	0	
			1.		1,800	0	0	가 150,000 × 12 = 1,800,000
			4.	가	2,400	0	0	
			1.		2,400	0	0	가 50,000 × 4 × 12 = 2,400,000
			5.		1,260	0	0	
			1.		1,260	0	0	15,000 × 7 × 12 = 1,260,000
			6.		5,280	0	0	
			1.		5,280	0	0	110,000 × 4 × 12 = 5,280,000
			7.		18,000	0	0	
			1.		18,000	0	0	250,000 × 6 × 12 = 18,000,000
			8.		9,360	0	0	
			1.		9,360	0	0	130,000 × 6 × 12 = 9,360,000
			9.	가	25,200	0	0	
			1.		25,200	0	0	가 12,600,000 × 2 = 25,200,000
			10.		27,890	0	0	
			1.		27,890	0	0	27,890,000 × 1 = 27,890,000
			11.		19,056	0	0	
			1.		19,056	0	0	1,587,990 × 12 = 19,056,000
			12.		22,145	0	0	
			1.		22,145	0	0	1,845,400 × 12 = 22,145,000
			13.		1,338	0	0	
			1.		1,338	0	0	111,440 × 12 = 1,338,000
			14.		1,615	0	0	
			1.		1,615	0	0	134,560 × 12 = 1,615,000
			15.		10,355	0	0	

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				가				( )
			1.	10,355	0	0	=	1,035,500 × 10 10,355,000
	2.			47,580	46,058	1,522		
		1.		30,240	0	0		
			1.	30,240	0	0	60,000 × 42 × 12 =	30,240,000
		2.		2,520	0	0		
			1.	2,520	0	0	5,000 × 42 × 12 =	2,520,000
		3.		1,320	0	0		
			1.	1,320	0	0	110,000 × 12 =	1,320,000
		4.		240	0	0		
			1.	240	0	0	20,000 × 1 × 12 =	240,000
		5.		4,680	0	0		
			1.	4,680	0	0	390,000 × 12 =	4,680,000
		6.		7,920	0	0		
			1.	7,920	0	0	60,000 × 11 × 12 =	7,920,000
		7.		660	0	0		
			1.	660	0	0	5,000 × 11 × 12 =	660,000
	3.			0	8,526	-8,526		
	4.			9,300	43,526	-34,226		
		1.		8,300	1,703	6,597		
			1.	8,300	0	0		
				8,300	0	0	100,000 × 2 =	200,000
							200,000 × 8 =	1,600,000
							100,000 × 65 =	6,500,000
		2.		1,000	765	235		
			1.	1,000	0	0		
				1,000	0	0	500,000 × 2 =	1,000,000
		3.		0	4,800	-4,800		
		4.		0	300	-300		



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				가							
		5.			0	26,726	-26,726				
		6.	가		0	5,200	-5,200				
		7.	가		0	2,832	-2,832				
		8.			0	1,200	-1,200				
2.	/				1,183,391	1,680,150	-496,759				
1.	1.	1.			778,493	830,756	-52,263				
					778,493	772,774	5,719				
			1.			30,000	0	0			
				1.		30,000	0	0	400 × 500 × 150	30,000,000	
			2.			460,083	0	0			
				1.		460,083	0	0	707,820,000 × 65%	460,083,000	
			3.	(            )		23,863	0	0			
				1.			21,977	0	0	1,628,330 × 12 =	19,540,000
										783,000 × 1 =	783,000
										1,654,000 × 1 =	1,654,000
				2.			1,886	0	0 4	157,160 × 12 =	1,886,000
			4.	(            )		181,680	0	0			
				1.			169,576	0	0	1,060,580 × 8 × 12 =	101,816,000
										415,450 × 8 × 12 =	39,884,000
										527,000 × 8 × 1 =	4,216,000
										12,000,000 × 1 =	12,000,000
										971,660 × 12 =	11,660,000
				2.			12,104	0	0 4	126,080 × 8 × 12 =	12,104,000
			5.	(            )		16,790	0	0			
				1.			16,103	0	0	1,128,500 × 12 =	13,542,000
		106,910 × 12 =			1,283,000						
		300,000 × 1 =			300,000						
		978,000 × 1 =	978,000								

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			2.		687	0	0	4	57,250 × 12 = 687,000
		6.			60,077	0	0		
			1.		19,200	0	0		1,600,000 × 12 = 19,200,000
			2.		10,800	0	0		900,000 × 12 = 10,800,000
			3.		12,000	0	0		1,000,000 × 12 = 12,000,000
			4.		17,400	0	0	가	1,450,000 × 12 = 17,400,000
			5.		677	0	0		67,700 × 10 = 677,000
		7.			6,000	0	0		
			1.		6,000	0	0		2,000,000 × 3 = 6,000,000
		2.			0	23,403	-23,403		
		3.			0	34,579	-34,579		
	2.				92,160	78,370	13,790		
		1.			92,160	78,370	13,790		
			1.		24,859	0	0		
				1.	23,144	0	0		1,300,000 × 12 = 15,600,000
								가	46,000 × 10 = 460,000
									13,000,000 / 12 × 1 = 1,084,000
									500,000 × 12 = 6,000,000
			2.		1,715	0	0	4	142,910 × 12 = 1,715,000
		2.			49,836	0	0		
			1.		2,400	0	0		100,000 × 2 × 12 = 2,400,000
			2.		32,556	0	0		550,000 × 12 = 6,600,000
								가	2,010,000 × 12 = 24,120,000
									51,000 × 3 × 12 = 1,836,000
			3.		7,680	0	0		640,000 × 12 = 7,680,000
			4.		7,200	0	0		600,000 × 12 = 7,200,000
		3.			17,465	0	0		
			1.		17,465	0	0		1,350,000 × 12 = 16,200,000

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								115,000 × 5 = 575,000
								57,500 × 12 = 690,000
	3.				33,822	26,815	7,007	
		1.			4,230	3,770	460	
			1.		3,870	0	0	
				1.	3,870	0	0	4,300 × 900 = 3,870,000
			2.		360	0	0	
				1.	360	0	0	400 × 900 = 360,000
		2.			11,680	11,746	-66	
			1.		9,780	0	0	
				1.	9,780	0	0	520,000 × 12 = 6,240,000
								20,000 × 18 × 4 = 1,440,000
								750,000 × 2 = 1,500,000
								300,000 × 2 = 600,000
			2.		550	0	0	
				1.	550	0	0	275,000 × 2 = 550,000
			3.		1,350	0	0	
				1.	1,350	0	0	270,000 × 5 = 1,350,000
		3.			10,612	8,704	1,908	
			1.		10,612	0	0	
				1.	10,612	0	0	25,000 × 300 = 7,500,000
								2,800 × 600 = 1,680,000
								960 × 600 × 2 = 1,152,000
								35,000 × 8 = 280,000
		4.			7,300	2,595	4,705	
			1.		3,200	0	0	
				1.	3,200	0	0	2,500 × 880 = 2,200,000
								250,000 × 4 = 1,000,000

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			2.		900	0	0	
			1.		400	0	0	200,000 × 2 = 400,000
			2.		500	0	0	250,000 × 2 = 500,000
			3.		2,500	0	0	
			1.		500	0	0	100,000 × 5 = 500,000
			2.		2,000	0	0	500,000 × 4 = 2,000,000
			4.		700	0	0	
			1.		700	0	0	350,000 × 2 = 700,000
		4.			0	515,321	-515,321	
		1.			0	91,558	-91,558	
		2.			0	3,052	-3,052	
		3.			0	233,109	-233,109	
		4.			0	57,078	-57,078	
		5.			0	114,767	-114,767	
		6.			0	15,357	-15,357	
		7.			0	400	-400	
		5.			0	10,994	-10,994	
		1.			0	10,994	-10,994	
		6.			278,916	217,894	61,022	
		1.			13,584	10,397	3,187	
		1.			13,584	0	0	
		1.			13,584	0	0	48,000 × 283 = 13,584,000
		2.			105,332	78,517	26,815	
		1.			105,332	0	0	
		1.			105,332	0	0	121,210 × 869 = 105,332,000
		3.			160,000	128,980	31,020	
		1.			160,000	0	0	
		1.			160,000	0	0	2,000 × 400 × 200 = 160,000,000

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3.					200,130	369,062	-168,932		
1.					60,540	167,792	-107,252		
	1.				3,500	0	3,500		
		1.			1,000	0	0		
			1.		1,000	0	0	500,000 × 2 =	1,000,000
		2.			2,500	0	0		
			1.		2,500	0	0	50,000 × 50 =	2,500,000
	2.				4,600	3,666	934		
		1.			4,600	0	0		
			1.		4,100	0	0	900,000 × 1 =	900,000
								250,000 × 2 =	500,000
								150,000 × 2 =	300,000
								200,000 × 2 =	400,000
								1,000,000 × 2 =	2,000,000
		2.			500	0	0	250,000 × 2 =	500,000
	3.				1,700	810	890		
		1.			1,700	0	0		
			1.		1,700	0	0	200,000 × 4 =	800,000
								1,000 × 900 =	900,000
	4.				1,400	400	1,000		
		1.			1,400	0	0		
			1.		400	0	0	200,000 × 2 =	400,000
			2.		1,000	0	0	15,000 × 20 × 2 =	600,000
								100,000 × 4 =	400,000
	5.				12,940	6,755	6,185		
		1.			7,800	0	0		
			1.		1,400	0	0	2,000 × 50 × 4 =	400,000
								500,000 × 2 =	1,000,000

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				2.	2,400	0	0	100,000 × 4 =	400,000
								500,000 × 4 =	2,000,000
				3.	4,000	0	0	500,000 × 8 =	4,000,000
				2. 가	5,140	0	0		
				1.	5,140	0	0	150,000 × 8 =	1,200,000
								8,000 × 280 =	2,240,000
								25,000 × 68 =	1,700,000
				6.	2,200	1,700	500		
				1.	2,200	0	0		
				1.	200	0	0	50,000 × 4 =	200,000
				2.	2,000	0	0	40,000 × 50 =	2,000,000
				7.	3,600	2,200	1,400		
				1.	2,200	0	0		
				1.	1,950	0	0	90,000 × 5 =	450,000
								500,000 × 1 =	500,000
								가 760,000 × 1 =	760,000
								4,000 × 60 =	240,000
				2.	250	0	0	250,000 × 1 =	250,000
				2.	1,400	0	0		
				1.	1,400	0	0	250,000 × 4 =	1,000,000
								20,000 × 20 =	400,000
				8.	4,100	2,650	1,450		
				1.	3,700	0	0		
				1.	800	0	0	100,000 × 4 =	400,000
								200,000 × 2 =	400,000
				2.	2,900	0	0	10,000 × 30 =	300,000
								10,000 × 220 =	2,200,000
								100,000 × 4 =	400,000

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								( )	
				가				( )	
		2.			200	0	0		
			1.		200	0	0	200,000 × 1 =	200,000
		3.			200	0	0		
			1.		200	0	0	200,000 × 1 =	200,000
		9.			0	0	0		
		10.			24,000	20,500	3,500		
			1.		24,000	0	0		
				1.	24,000	0	0	1 1,000,000 × 8 =	8,000,000
								2 1,000,000 × 8 =	8,000,000
								3 1,000,000 × 8 =	8,000,000
		11.			2,500	0	2,500		
			1.		2,500	0	0		
				1.	1,000	0	0	100,000 × 10 =	1,000,000
				2.	1,500	0	0	150,000 × 10 =	1,500,000
		12.			0	74,943	-74,943		
		13.		( )	0	31,730	-31,730		
		14.		가	0	100	-100		
		15.			0	19,338	-19,338		
		16.			0	3,000	-3,000		
	2.				139,590	201,270	-61,680		
		1.			11,200	15,504	-4,304		
			1.		2,000	0	0		
				1.	200	0	0	100,000 × 2 =	200,000
				2.	1,800	0	0	, 900,000 × 2 =	1,800,000
			2.		2,700	0	0		
				1.	2,700	0	0	1,500 × 900 × 2 =	2,700,000
			3.		4,500	0	0		
				1.	4,500	0	0	( , , )	4,500,000
								5,000 × 900 =	

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				가				( )
			4.		2,000	0	0	
			1.		2,000	0	0	5,000 × 400 = 2,000,000
		2.			111,650	144,659	-33,009	
			1.		101,500	0	0	
			1.		101,500	0	0	350,000 × 290 = 101,500,000
			2.		10,150	0	0	
			1.		10,150	0	0	35,000 × 290 = 10,150,000
		3.			0	20,742	-20,742	
		4.			0	1,500	-1,500	
		5.			0	2,470	-2,470	
		6.			11,970	8,980	2,990	
			1.		3,020	0	0	
			1.		1,200	0	0	30,000 × 40 = 1,200,000
			2.		1,820	0	0	250,000 × 2 = 500,000
								220,000 × 6 = 1,320,000
			2.		5,400	0	0	
			1.		1,500	0	0	150,000 × 10 = 1,500,000
			2.		3,500	0	0	500,000 × 2 = 1,000,000
								50,000 × 2 = 100,000
								500,000 × 2 = 1,000,000
								100,000 × 2 = 200,000
								300,000 × 2 = 600,000
								300,000 × 2 = 600,000
			3.		400	0	0	200,000 × 2 = 400,000
		3.			1,240	0	0	
			1.		1,240	0	0	20,000 × 40 = 800,000
								110,000 × 4 = 440,000
		4.			1,810	0	0	



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				가						
				1.	1,810	0	0	150,000 × 9 = 1,350,000		
				50,000 × 5 = 250,000						
				10,000 × 21 = 210,000						
			5.	500	0	0				
			1.	500	0	0	100,000 × 5 = 500,000			
		7.	1,020 330 690							
			1.	1,020 0 0						
				1.	1,020	0	0	가 10,000 × 12 = 120,000		
					10,000 × 90 = 900,000					
			8.	3,750 2,569 1,181						
		1.		2,750 0 0						
				1.	2,750	0	0	3,000 × 750 = 2,250,000		
					100,000 × 5 = 500,000					
		2.		1,000 0 0						
				1.	700	0	0	100,000 × 7 = 700,000		
					2.	300	0	0	10,000 × 30 = 300,000	
				9.	0 2,516 -2,516					
		10.	0 2,000 -2,000							
		4.					311,000	365,416	-54,416	
		1.	297,000 303,400 -6,400							
1.	297,000 298,900 -1,900									
	1.		297,000 0 0							
			1.	270,000	0	0	30,000 × 750 × 12 = 270,000,000			
			2.	13,200	0	0	1,100,000 × 12 = 13,200,000			
			3.	13,800	0	0	1,150,000 × 12 = 13,800,000			
	2.		0 4,500 -4,500							
2.					10,500	5,250	5,250			
1.	10,500 5,250 5,250									

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				가				( )
			1.		10,500	0	0	
			1.		500	0	0	250,000 × 2 = 500,000
			2.		10,000	0	0	10,000 × 1,000 = 10,000,000
		3.			3,500	47,496	-43,996	
		1.			3,500	1,000	2,500	
			1.		2,500	0	0	
			1.		2,500	0	0	250,000 × 10 = 2,500,000
			2.		1,000	0	0	
			1.		1,000	0	0	250,000 × 4 = 1,000,000
		2.			0	20,099	-20,099	
		3.	( )		0	24,897	-24,897	
		4.			0	1,500	-1,500	
		4.			0	9,270	-9,270	
		1.			0	270	-270	
		2.			0	9,000	-9,000	
		5.			41,254	245,662	-204,408	
		1.			14,625	28,022	-13,397	
			1.		14,625	5,820	8,805	
			1.		5,375	0	0	
			1.		5,375	0	0	10,000 × 40 = 400,000
								15,000 × 65 = 975,000
								1,000,000 × 2 = 2,000,000
								500,000 × 4 = 2,000,000
			2.		4,250	0	0	
			1.		4,250	0	0	1,500 × 1,500 = 2,250,000
								4,000 × 500 = 2,000,000
			3.		800	0	0	
			1.		800	0	0	10,000 × 80 = 800,000

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		4.			4,200	0	0	
			1.		4,200	0	0	5,000 × 300 = 1,500,000
								300,000 × 4 = 1,200,000
								5,000 × 300 = 1,500,000
		2.			0	4,660	-4,660	
		3.			0	13,375	-13,375	
		4.			0	4,167	-4,167	
	2.				11,850	12,475	-625	
		1.			1,000	351	649	
			1.		1,000	0	0	
				1.	1,000	0	0	200,000 × 2 = 400,000
								50,000 × 12 = 600,000
		2.			3,450	1,544	1,906	
			1.		2,850	0	0	
				1.	1,350	0	0	50,000 × 3 × 9 = 1,350,000
				2.	1,500	0	0	200,000 × 5 = 1,000,000
								5,000 × 60 = 300,000
								50,000 × 4 = 200,000
		2.			600	0	0	
			1.		500	0	0	250,000 × 2 = 500,000
				2.	100	0	0	50,000 × 2 = 100,000
		3.			7,400	3,880	3,520	
			1.		7,400	0	0	
				1.	400	0	0	200,000 × 2 = 400,000
				2.	7,000	0	0	100,000 × 70 = 7,000,000
		4.		(Wee )	0	2,000	-2,000	
		5.			0	4,700	-4,700	
	3.				14,779	205,165	-190,386	

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				가				( )
		1.			14,779	192,605	-177,826	
			1.		3,000	0	0	
				1.	3,000	0	0	150,000 × 12 = 1,800,000
								50,000 × 24 = 1,200,000
			2.		11,779	0	0	
				1.	11,779	0	0	6,600,000 × 1 = 6,600,000
								500,000 × 3 = 1,500,000
								2,479,000 × 1 = 2,479,000
								240,000 × 5 = 1,200,000
		2.			0	5,000	-5,000	
		3.			0	7,560	-7,560	
6.					326,477	278,080	48,397	
		1.			71,153	64,158	6,995	
			1.		9,000	7,682	1,318	
				1.	7,000	0	0	
				1.	1,000	0	0	200,000 × 5 = 1,000,000
				2.	6,000	0	0	20,000 × 100 = 2,000,000
								1,800 × 1,500 = 2,700,000
								100,000 × 10 = 1,000,000
								가 150,000 × 2 = 300,000
			2.		2,000	0	0	
				1.	2,000	0	0	(QMR) 500,000 × 4 = 2,000,000
		2.			5,832	7,787	-1,955	
			1.		5,832	0	0	
				1.	2,400	0	0	150,000 × 12 1,800,000
								100,000 × 6 600,000
				2.	3,432	0	0	286,000 × 12 3,432,000
		3.			43,821	39,218	4,603	

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			1.		21,100	0	0		
			1.		4,800	0	0	80,000 × 60 =	4,800,000
			2.		14,000	0	0	20,000 × 700 =	14,000,000
			3.		2,300	0	0	23,000 × 50 × 2 =	2,300,000
			2.		22,721	0	0		
			1.		20,768	0	0	1,589,830 × 12 =	19,078,000
								440,000 × 1 =	440,000
								1,250,000 × 1 =	1,250,000
			2.		1,953	0	0	4 162,750 × 12 =	1,953,000
		4.			12,500	8,300	4,200		
		1.			12,500	0	0		
			1.		3,000	0	0	100,000 × 12 =	1,200,000
								150,000 × 12 =	1,800,000
			2.		8,000	0	0	20,000 × 400 =	8,000,000
			3.		1,500	0	0	300,000 × 5 =	1,500,000
		5.			0	1,171	-1,171		
	2.				208,622	176,427	32,195		
		1.			208,622	176,427	32,195		
			1.		7,200	0	0		
			1.		7,200	0	0	300,000 × 12 =	3,600,000
								300,000 × 12 =	3,600,000
			2.		4,400	0	0		
			1.		4,400	0	0	200,000 × 12	2,400,000
								2,000,000 × 1 =	2,000,000
			3.		24,000	0	0		
			1.		24,000	0	0	1,000,000 × 12 =	12,000,000
								200,000 × 60 =	12,000,000
		4.			3,000	0	0		

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				가					
				1.	3,000	0	0	500,000 × 6 = 3,000,000	
			5.		71,272	0	0		
				1.	71,272	0	0	2,500,000 × 4 = 10,000,000	
								750,000 × 12 = 9,000,000	
								190,000 × 12 = 2,280,000	
								40,000 × 12 = 480,000	
								380,000 × 12 = 4,560,000	
								= 110,000 × 12 = 1,320,000	
								100,000 × 12 = 1,200,000	
								= 132,000 × 3 × 12 = 4,752,000	
								80,000 × 12 = 960,000	
								110,000 × 12 = 1,320,000	
								1,350,000 × 12 = 16,200,000	
								= 1,600,000 × 12 = 19,200,000	
				6.		98,750	0	0	
					1.	60,000	0	0	5,000,000 × 12 = 60,000,000
					2.	24,000	0	0	2,000,000 × 12 = 24,000,000
					3.	3,600	0	0	300,000 × 12 = 3,600,000
					4.	11,150	0	0	550,000 × 12 = 6,600,000
									50,000 × 50 = 2,500,000
									가 2,050,000 × 1 = 2,050,000
			3.			44,302	36,205	8,097	
				1.		44,302	36,205	8,097	
					1.	5,700	0	0	
					1.	5,700	0	0	100,000 × 12 = 1,200,000
									150,000 × 12 = 1,800,000
									12,000 × 100 = 1,200,000
						150,000 × 10 = 1,500,000			

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			2.		2,400	0	0		
			1.		2,400	0	0	100,000 × 12 =	1,200,000
								100,000 × 12 =	1,200,000
			3.		1,000	0	0		
			1.		1,000	0	0	250,000 × 4 =	1,000,000
			4.		400	0	0		
			1.		400	0	0	200,000 × 2 =	400,000
			5.		3,584	0	0		
			1.		1,584	0	0	132,000 × 12 =	1,584,000
			2.		2,000	0	0	500,000 × 4 =	2,000,000
			6.		31,218	0	0		
			1.		29,118	0	0	1,357,200 × 12 =	16,287,000
								72,000 × 12 =	864,000
								678,600 × 2 =	1,358,000
								130,000 × 12 =	1,560,000
								가 80,000 × 12 =	960,000
								130,000 × 12 =	1,560,000
								가 814,320 × 2 =	1,629,000
								95,000 × 12 =	1,140,000
								55,000 × 12 =	660,000
								900,000 × 1 =	900,000
								2,200,000 × 1 =	2,200,000
			2.		2,100	0	0	4 175,000 × 12 =	2,100,000
		4.			1,400	1,200	200		
		1.			1,400	1,200	200		
		1.			1,400	0	0		
		1.			200	0	0	20,000 × 10 =	200,000
		2.			1,200	0	0	300,000 × 4 =	1,200,000

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	5.				1,000	90	910	
		1.			1,000	90	910	
			1.		1,000	0	0	
				1.	1,000	0	0	200,000 × 5 = 1,000,000
7.					154,040	200,123	-46,083	
	1.				154,040	200,123	-46,083	
		1.			154,040	200,123	-46,083	
			1.		154,040	0	0	
				1.	154,040	0	0	46,000 × 110m= 5,060,000
								110,000 × 62 = 6,820,000
								1,000,000 × 5 = 5,000,000
								16,000,000 × 1 = 16,000,000
								LED 1,760,000 × 16 = 28,160,000
								20,000,000 × 1 = 20,000,000
								=
								25,000,000 × 1 = 25,000,000
								150,000 × 100 = 15,000,000
								15,000,000 × 1 = 15,000,000
								1,000,000 × 15 = 15,000,000
								3,000,000 × 1 = 3,000,000
8.					5,000	0	5,000	
	1.				5,000	0	5,000	
		1.			5,000	0	5,000	
			1.		5,000	0	0	
				1.	5,000	0	0	5,000,000 × 1 = 5,000,000
					5,734,477	6,621,916	-887,439	