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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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				가				()
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		$110,000 \times 24 \times 12 =$	31,680,000
		14.			85,000	0	0			
			1.		85,000	0	0		$8,500,000 \times 10 =$	85,000,000
		15.			65,520	0	0			
			1.		65,520	0	0		$130,000 \times 42 \times 12 =$	65,520,000
		16.			7,800	0	0			
			1.		7,800	0	0		$650,000 \times 12 =$	7,800,000
		17.		가	173,796	0	0			
			1.	가	173,796	0	0	가	$86,897,520 \times 2 =$	173,796,000
		18.			360	0	0			
			1.	가 6	360	0	0		$30,000 \times 12 =$	360,000
		19.			165,000	0	0			
			1.		165,000	0	0		$165,000,000 \times 1 =$	165,000,000
		20.			48,000	0	0			
			1.		48,000	0	0		$4,000,000 \times 12 =$	48,000,000
		21.			78,000	0	0			
			1.		78,000	0	0		$6,500,000 \times 12 =$	78,000,000
		22.			4,802	0	0			
			1.		4,802	0	0		$400,120 \times 12 =$	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		$14,094,100 \times 12 =$	169,130,000
			2.	가	6,360	0	0			
				1가	6,360	0	0	가	$530,000 \times 12 =$	6,360,000
			3.		13,000	0	0			
				1.	13,000	0	0		$6,500,000 \times 2 =$	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.	가가	120	0	0		
			1.	120	0	0	가가 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.	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	× 12 =	60,000 × 11	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			
			1.	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.	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.			778,493	830,756	-52,263		
		1.		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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				가	()				
			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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								()	
가									
								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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				가				()
			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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가									
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.				1,000	0	0	500,000 × 2 =	1,000,000
2.					2,500	0	0		
1.	1.				2,500	0	0	50,000 × 50 =	2,500,000
2.					4,600	3,666	934		
1.					4,600	0	0		
1.	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.				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.	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.				1,400	0	0	2,000 × 50 × 4 =	400,000
								500,000 × 2 =	1,000,000

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				가				()
			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	(, ,) 5,000 × 900 = 4,500,000

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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.	1.		2,500	0	0	250,000 × 10 = 2,500,000
		2.			1,000	0	0	
		1.	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.	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.	1.		4,250	0	0	1,500 × 1,500 = 2,250,000
								4,000 × 500 = 2,000,000
		3.			800	0	0	
		1.	1.		800	0	0	10,000 × 80 = 800,000

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				가				()
			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.	(Me)	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	(QWR) 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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								()	
가									
			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	$500,000 \times 6 =$	3,000,000
			5.	71,272	0	0		
			1.	71,272	0	0	$2,500,000 \times 4 =$	10,000,000
							$750,000 \times 12 =$	9,000,000
							$190,000 \times 12 =$	2,280,000
							$40,000 \times 12 =$	480,000
							$380,000 \times 12$	4,560,000
							=	
							$110,000 \times 12 =$	1,320,000
							$100,000 \times 12$	1,200,000
							=	
							$132,000 \times 3 \times 12 =$	4,752,000
							$80,000 \times 12 =$	960,000
							$110,000 \times 12 =$	1,320,000
							$1,350,000 \times 12$	16,200,000
							=	
							$1,600,000 \times 12 =$	19,200,000
			6.	98,750	0	0		
			1.	60,000	0	0	$5,000,000 \times 12 =$	60,000,000
			2.	24,000	0	0	$2,000,000 \times 12 =$	24,000,000
			3.	3,600	0	0	$300,000 \times 12 =$	3,600,000
			4.	11,150	0	0	$550,000 \times 12 =$	6,600,000
							$50,000 \times 50 =$	2,500,000
							가 $2,050,000 \times 1 =$	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	$100,000 \times 12 =$	1,200,000
							$150,000 \times 12 =$	1,800,000
							$12,000 \times 100 =$	1,200,000
							$150,000 \times 10 =$	1,500,000

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							()	
				가				()
			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.	1.	200	0	0	20,000 × 10 =	200,000
		2.		1,200	0	0	300,000 × 4 =	1,200,000

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				가				()
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		
				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		
				5,000	0	0	5,000,000 × 1 =	5,000,000
				5,734,477	6,621,916	-887,439		